



Period Ending: April 30, 2020

Issued By: Controller's Office

City of South Bend

Monthly Financial Report

Page(s)	Contents
2	Fund Guide
3	Narrative
4 - 6	Projected Cash Balance
7 - 12	Revenue & Expense Summaries
13 - 18	Revenue by Type
19 - 23	Expenditures by Activity
24 - 26	Outstanding Debt
27 - 32	Employee Headcount
<u>Fund Summaries</u>	
33 - 52	General Fund
53 - 69	Venues, Parks & Arts Funds
70 - 88	Public Safety Funds
89 - 98	Department of Community Investment Funds
99 - 121	Public Works Funds
122 - 125	Code Enforcement Funds
126 - 132	Internal Service Funds
133 - 144	Administrative Funds
145 - 158	Redevelopment Commission Controlled Funds

Distribution

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

Page # General Fund

33 101 General Fund

General Fund Departments/Divisions

34 101-0101 Mayor
 35 101-0105 Community Initiatives
 36 101-0201 City Clerk
 37 101-0301 Common Council
 38 101-0302 WNIT Contract
 39 101-0401 Administration & Finance
 40 101-0450 Human Resources
 41 101-0451 Diversity & Inclusion
 42 101-1008 Human Rights
 43 101-0501 Legal Department
 44 101-0602 Engineering
 45 101-0616 Office of Sustainability
 46 101-0628 AmeriCorps Grant Program
 47 101-0801 Police Department
 48 101-0901 Fire Department
 49 101-0902 EMS
 50 101-0909 Fire Training Center
 51 101-0404 Morris Performing Arts Center
 52 101-0405 Palais Royale Ballroom

Venues, Parks & Arts Funds

53 201 Parks & Recreation
 54 Parks Historical Summary
 55 273 Morris PAC / Palais Royale Marketing
 56 274 Morris PAC Self-Promotion
 57 312 2017 Parks Bond Debt Service
 58 401 Coveleski Stadium Capital
 59 416 Morris Performing Arts Center Capital
 60 450 Palais Royale Historic Preservation
 61 453 2018 Zoo Bond Capital
 62 471 2017 Parks Bond Capital
 63 601 Parking Garages
 64 670 Century Center
 65 671 Century Center Capital
 66 672 Century Center Energy Conservation Debt Svc
 67 730 City Cemetery
 68 731 Bowman Cemetery
 69 757 2015 Parks Bond Debt Service

Public Safety Funds

70 216 Police State Seizures
 71 218 Police Curfew Violations
 72 220 Law Enforcement Continuing Education
 73 249 Public Safety LOIT
 74 278 Take Home Vehicle Police
 75 280 Police Block Grants
 76 287 Emergency Medical Services Capital
 77 288 Emergency Medical Services Operating
 78 289 HAZMAT
 79 291 Indiana River Rescue
 80 292 Police Grants
 81 294 Regional Police Academy
 82 295 COPS MORE Grant
 83 299 Police Federal Drug Enforcement
 84 350 2018 Fire Station #9 Bond Debt Service
 85 451 2018 Fire Station #9 Capital
 86 701 Firefighters Pension
 87 702 Police Pension
 88 705 Police K-9 Unit

Dept of Community Investment Funds

89 209 Studebaker-Oliver Revitalizing Grants
 90 210 Economic Development State Grants
 91 211 Department of Community Investment (DCI)
 92 212 Dept of Community Investment Grants
 93 410 Urban Development Action Grant
 94 600 Consolidated Building Fund
 95 754 Industrial Revolving Fund
 96 756 Smart Streets Debt Service
 97 759 Eddy Street Commons Capital
 98 760 Eddy Street Commons Debt Service

Page # Public Works Funds

99 202 Motor Vehicle Highway
 100 266 MVH Restricted Fund
 101 251 Local Roads & Streets
 102 257 LOIT Special Distribution
 103 265 Local Road & Bridge Grant
 104 412 Major Moves Construction
 105 610 Solid Waste Operations
 106 611 Solid Waste Capital
 107 620 Water Works Operations
 108 622 Water Works Capital
 109 624 Water Works Customer Deposit
 110 625 Water Works Sinking
 111 626 Water Works Bond Reserve
 112 629 Water Works Reserve Operations & Maintenance
 113 640 Sewer Repair Insurance
 114 641 Sewage Works Operations
 115 642 Sewage Works Capital
 116 643 Sewage Works Reserve Operations & Maint.
 117 649 Sewage Sinking
 118 653 Sewage Debt Service Reserve
 119 654 Sewage Works Deposit Fund
 120 655 Project Releaf
 121 667 Storm Sewer Fund

Code Enforcement Funds

122 219 Unsafe Building
 123 221 Landlord Registration
 124 230 Code Enforcement Fund
 125 Code Enforcement Historical Summary

Internal Service Funds

126 222 Central Services
 127 224 Central Services Capital
 128 226 Liability Insurance
 129 279 IT / Innovation / 311 Call Center
 130 711 Self-Funded Employee Benefits
 131 713 Unemployment Compensation
 132 714 Parental Leave

Administrative Funds

133 102 Rainy Day
 134 217 Gift, Donation, Bequest
 135 227 Loss Recovery
 136 258 Human Rights Federal Grant
 137 264 COVID-19 Response
 138 404 County Option Income Tax
 139 406 Cumulative Capital Development
 140 407 Cumulative Capital Improvement
 141 408 Economic Development Income Tax
 142 750 Equipment/Vehicle Leasing
 143 752 South Bend Redevelopment Authority
 144 755 South Bend Building Corp

Redevelopment Commission Controlled Funds

145 324 TIF - River West Development Area (Airport)
 146 422 TIF - West Washington
 147 429 TIF - River East Development Area (NE Dev)
 148 430 TIF - Southside Development #1
 149 435 TIF - Douglas Road
 150 436 TIF - River East Residential (NE Res)
 151 315 Redevelopment Bond - Airport Taxable
 152 328 Redevelopment Bond - Palais Royale
 153 351 2018 TIF Park Bond Debt Service Reserve
 154 352 South Shore Double Tracking
 155 433 Redevelopment General
 156 439 Certified Technology Park
 157 452 2018 TIF Park Bond Capital
 158 454 Airport Urban Enterprise Zone

City of South Bend
Projected Cash Balance
Based on 2020 Amended Budget as of April 30, 2020

	Beginning Cash Balance 1/1/2020	2020 Estimated Revenues	2020 Budgeted Expenditures	Projected Surplus (Deficit)	Ending Cash Balance 12/31/2020
City Controlled Funds					
101 General Fund	44,786,781	71,449,094	72,902,340	(1,453,246)	43,333,535
Special Revenue Funds					
102 Rainy Day	10,708,300	132,905	-	132,905	10,841,205
201 Parks & Recreation	3,641,124	15,407,952	16,025,507	(617,555)	3,023,569
202 Motor Vehicle Highway	4,732,078	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
264 COVID-19 Response	-	-	-	-	-
265 Local Road & Bridge Grant	448,377	2,002,656	2,974,341	(971,685)	(523,308)
266 MVH Restricted Fund	648,877	3,041,394	3,955,650	(914,256)	(265,379)
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
Total Special Revenue Funds	68,606,148	80,276,379	97,259,565	(16,983,186)	51,622,962
Debt Service Funds					
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	-	-
672 Century Center Energy Conservation Debt Svc	189,082	412,296	411,096	1,200	190,282
752 South Bend Redevelopment Authority	222,584	2,875,000	2,865,613	9,387	231,971
755 South Bend Building Corp	1,734,901	2,640,586	2,630,085	10,501	1,745,402
756 Smart Streets Debt Service Reserve	815,025	1,719,500	1,713,044	6,456	821,481
757 2015 Parks Bond Debt Service	590,497	379,756	382,131	(2,375)	588,122
760 Eddy Street Commons Bond Debt Service	3,461,700	1,396,625	1,391,625	5,000	3,466,700
Total Debt Service Funds	7,222,040	10,921,825	10,907,793	14,032	7,236,072

City of South Bend
Projected Cash Balance
Based on 2020 Amended Budget as of April 30, 2020

	Beginning Cash Balance 1/1/2020	2020 Estimated Revenues	2020 Budgeted Expenditures	Projected Surplus (Deficit)	Ending Cash Balance 12/31/2020
Capital Funds					
287	1,957,611	1,885,117	3,372,325	(1,487,208)	470,403
401	25,789	30,162	30,000	162	25,951
406	223,093	425,543	602,205	(176,662)	46,431
407	687,399	249,433	430,000	(180,567)	506,832
412	2,190,822	501,328	1,672,285	(1,170,957)	1,019,865
416	421,135	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
Total Capital Funds	19,239,460	7,736,327	23,166,870	(15,430,543)	3,808,916
Enterprise Funds					
288	2,514,250	-	1,824,059	(1,824,059)	690,191
600	2,280,373	1,808,851	2,005,428	(196,577)	2,083,796
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	(90,000)	(8,319)
Total Enterprise Funds	61,812,994	99,831,734	120,469,317	(20,637,583)	41,175,411
Internal Service Funds					
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
Total Internal Service Funds	19,716,566	41,442,210	47,233,834	(5,791,624)	13,924,942

City of South Bend
Projected Cash Balance
Based on 2020 Amended Budget as of April 30, 2020

	Beginning Cash Balance 1/1/2020	2020 Estimated Revenues	2020 Budgeted Expenditures	Projected Surplus (Deficit)	Ending Cash Balance 12/31/2020
Trust & Agency Funds					
701 Fire Pension	335,712	4,906,502	4,799,311	107,191	442,903
702 Police Pension	696,511	6,368,128	6,241,405	126,723	823,234
Total Trust & Agency Funds	1,032,223	11,274,630	11,040,716	233,914	1,266,137
Total City Controlled Funds	222,416,212	322,932,199	382,980,435	(60,048,236)	162,367,976
Redevelopment Commission Controlled Funds					
Tax Increment Financing Funds					
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
Total Tax Increment Financing Funds	53,576,363	28,473,461	54,879,716	(26,406,255)	27,170,108
Redevelopment Funds					
433 Redevelopment General	1,473,451	1,173,775	1,419,136	(245,361)	1,228,090
439 Certified Technology Park	10,939	-	752	(752)	10,187
452 2018 TIF Park Bond Capital	4,076,090	-	4,092,364	(4,092,364)	(16,274)
454 Airport Urban Enterprise Zone	402,803	8,000	50,000	(42,000)	360,803
Total Redevelopment Funds	5,963,283	1,181,775	5,562,252	(4,380,477)	1,582,806
Debt Service Funds					
315 Airport 2003 Debt Reserve	1,040,462	20,000	20,000	-	1,040,462
328 SBCDA 2003 Debt Reserve	1,739,495	40,000	40,000	-	1,739,495
351 2018 TIF Park Bond Debt Service Reserve	1,016,594	12,618	-	12,618	1,029,212
352 South Shore Double Tracking Debt Service	29,819	-	-	-	29,819
Total Debt Service Funds	3,826,370	72,618	60,000	12,618	3,838,988
Total Redevelopment Commission Funds	63,366,015	29,727,854	60,501,968	(30,774,114)	32,591,901
Grand Total	285,782,227	352,660,053	443,482,403	(90,822,350)	194,959,877
NOTE: REFER TO INDIVIDUAL FUND SUMMARIES FOR FURTHER DETAIL					

City of South Bend
Monthly Fund Financials
Revenue Summary
April 30, 2020

	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
City Controlled Funds						
101 General Fund	71,449,094	2,518,006	8,311,257	4,883,831	63,137,837	12%
Special Revenue Funds						
102 Rainy Day	132,905	22,205	27,035	56,770	105,870	20%
201 Parks & Recreation	15,407,952	210,044	2,090,712	2,119,215	13,317,240	14%
202 Motor Vehicle Highway	8,397,854	1,231,122	3,158,397	2,569,587	5,239,457	38%
209 Studebaker-Oliver Revitalizing Grants	120,000	1,860	2,196	4,978	117,804	2%
210 Economic Development State Grants	75,011	155	18,463	36,975	56,548	25%
211 Department of Community Investment (DCI)	3,232,000	292,729	953,473	642,575	2,278,527	30%
212 Dept of Community Investment Grants	5,064,000	172,775	732,885	515,407	4,331,115	14%
216 Police State Seizures	32,281	493	617	2,309	31,664	2%
217 Gift, Donation, Bequest	451,356	6,304	588,719	104,711	(137,363)	130%
218 Police Curfew Violations	347	27	32	84	315	9%
219 Unsafe Building	111,500	21,540	23,490	223,330	88,010	21%
220 Law Enforcement Continuing Education	255,121	28,209	82,797	85,431	172,324	32%
221 Rental Units Regulation	345,826	21,867	86,893	55	258,933	25%
227 Loss Recovery	4,579	1,253	1,525	3,448	3,054	33%
230 Code Enforcement Fund	4,087,695	330,459	1,321,566	-	2,766,129	32%
249 Public Safety LOIT	8,776,330	736,636	2,929,294	2,149,869	5,847,036	33%
251 Local Roads & Streets	1,893,560	173,208	658,667	1,123,891	1,234,893	35%
257 LOIT Special Distribution	2,181	280	273	3,388	1,908	13%
258 Human Rights Federal Grant	151,228	1,028	2,088	18,628	149,140	1%
264 COVID-19 Response	-	-	88,337	-	(88,337)	0%
265 Local Road & Bridge Grant	2,002,656	801	263,487	1,801	1,739,169	13%
266 MVH Restricted Fund	3,041,394	273,410	1,012,373	-	2,029,021	33%
273 Morris PAC / Palais Royale Marketing	15,566	1,152	2,280	7,830	13,286	15%
274 Morris PAC Self-Promotion	106,794	1,972	19,939	32,276	86,855	19%
280 Police Block Grants	51	8	10	22	41	20%
289 HAZMAT	10,238	57	70	9,457	10,168	1%
291 Indiana River Rescue	92,317	3,915	52,878	50,862	39,439	57%
292 Police Grants	-	-	-	-	-	0%
294 Regional Police Academy	21,240	810	9,577	14,033	11,663	45%
295 COPS MORE Grant	281,211	1,036	183,371	7,675	97,840	65%
299 Police Federal Drug Enforcement	6,366	157	(357)	924	6,723	-6%
404 County Option Income Tax	12,580,774	1,061,664	4,220,125	3,979,478	8,360,649	34%
408 Economic Development Income Tax	12,857,872	1,026,012	4,519,998	3,335,807	8,337,874	35%
410 Urban Development Action Grant	30,500	101	8,187	11,433	22,313	27%
655 Project ReLeaf	456,559	37,962	149,896	115,261	306,663	33%
705 Police K-9 Unit	4	5	6	13	(2)	151%
730 City Cemetery	120	62	(47)	157	167	-39%
731 Bowman Cemetery	5,791	968	(738)	2,474	6,529	-13%
754 Industrial Revolving Fund	225,200	32,498	66,561	67,408	158,639	30%
Total Special Revenue Funds	80,276,379	5,694,785	23,275,079	17,297,563	57,001,300	29%
Debt Service Fund						
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%
672 Century Center Energy Conservation Debt Svc	412,296	752	272,096	684	140,200	66%
752 South Bend Redevelopment Authority	2,875,000	1,101	1,437,215	1,235,218	1,437,785	50%
755 South Bend Building Corp	2,640,586	733	1,322,621	1,325,781	1,317,965	50%
756 Smart Streets Debt Service Reserve	1,719,500	190	858,791	858,500	860,709	50%
757 2015 Parks Bond Debt Service	379,756	32,139	128,133	96,278	251,623	34%
760 Eddy Street Commons Bond Debt Service	1,396,625	406	649,597	651,040	747,028	47%
Total Debt Service Funds	10,921,825	35,321	4,841,727	4,167,703	6,080,098	44%

City of South Bend
Monthly Fund Financials
Revenue Summary
April 30, 2020

	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
Capital Funds						
287	1,885,117	74,655	74,544	158,115	1,810,573	4%
401	30,162	53	68	365	30,094	0%
406	425,543	289	10	2,428	425,533	0%
407	249,433	1,380	1,426	2,313	248,007	1%
412	501,328	4,782	252,748	274,206	248,580	50%
416	283,933	177,864	195,924	33,778	88,009	69%
450	15,229	940	4,048	3,853	11,181	27%
451	3,854	827	942	16,802	2,912	24%
453	12,652	78	290	-	12,362	2%
471	-	18,504	22,306	68,722	(22,306)	0%
750	4,329,076	87	659	6,124	4,328,417	0%
759	-	3	10	13	(10)	0%
Total Capital Funds	7,736,327	279,464	552,976	566,719	7,183,351	7%
Enterprise Funds						
288	-	5,874	6,212	1,642,305	(6,212)	0%
600	1,808,851	112,781	361,924	1,048,347	1,446,927	20%
601	1,356,448	145,569	320,959	283,363	1,035,489	24%
610	5,617,150	535,033	1,879,289	1,311,954	3,737,861	33%
611	1,231,966	295	335,512	481,492	896,454	27%
620	21,384,863	1,560,482	6,224,957	4,069,535	15,159,906	29%
622	3,987,000	343,223	1,479,859	836,573	2,507,141	37%
624	20,000	2,657	3,231	8,158	16,769	16%
625	1,841,486	102,394	409,847	511,238	1,431,639	22%
626	20,000	2,922	3,672	7,696	16,328	18%
629	240,000	6,027	24,276	240,422	215,724	10%
640	670,302	58,924	224,644	173,551	445,658	34%
641	39,368,220	3,209,693	12,638,416	9,832,912	26,729,804	32%
642	8,271,000	57,271	8,389,507	1,362,762	(118,507)	101%
643	120,000	11,486	13,957	181,232	106,043	12%
649	7,833,015	2,248	2,730	1,951,720	7,830,285	0%
653	45,000	4,868	18,780	15,674	26,220	42%
654	25,000	919	1,181	-	23,819	5%
667	1,041,360	87,250	347,625	-	693,735	33%
670	4,940,073	65,785	1,092,022	1,257,950	3,848,051	22%
671	10,000	246	1,865	3,177	8,135	19%
Total Enterprise Funds	99,831,734	6,315,946	33,780,466	25,220,059	66,051,268	34%
Internal Service Funds						
222	13,387,866	649,879	2,361,112	2,268,120	11,026,754	18%
224	198,491	-	71,479	871	127,012	36%
226	4,350,432	333,060	2,491,852	1,068,973	1,858,580	57%
278	14,152	1,860	3,236	5,026	10,916	23%
279	6,773,541	563,767	2,356,239	2,108,226	4,417,302	35%
711	16,451,280	1,341,428	5,420,774	3,430,307	11,030,506	33%
713	8,546	881	2,515	1,131	6,031	29%
714	257,902	18,190	73,808	37,596	184,094	29%
Total Internal Service Funds	41,442,210	2,909,065	12,781,015	8,920,251	28,661,195	31%

City of South Bend
Monthly Fund Financials
Revenue Summary
April 30, 2020

	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
Trust & Agency Funds						
701 Fire Pension	4,906,502	-	220	1,644	4,906,282	0%
702 Police Pension	6,368,128	6,025	6,561	6,586	6,361,567	0%
Total Trust & Agency Funds	11,274,630	6,025	6,781	8,230	11,267,849	0%
Total City Controlled Funds	322,932,199	17,758,612	83,549,301	61,064,355	239,382,898	26%
Redevelopment Commission Controlled Funds						
Tax Increment Financing Funds						
324 TIF - River West Development Area (Airport)	17,448,377	206,228	408,364	413,695	17,040,013	2%
422 TIF - West Washington	329,982	2,115	2,869	9,589	327,113	1%
429 TIF - River East Development Area (NE Dev)	2,826,336	15,915	17,670	57,929	2,808,666	1%
430 TIF - Southside Development #1	2,058,569	19,771	125,681	49,212	1,932,888	6%
435 TIF - Douglas Road	-	359	390	1,108	(390)	0%
436 TIF - River East Residential (NE Res)	5,810,197	3,502	(85)	11,779	5,810,282	0%
Total Tax Increment Financing Funds	28,473,461	247,889	554,890	543,311	27,918,571	2%
Redevelopment Funds						
433 Redevelopment General	1,173,775	16,204	56,443	3,341	1,117,332	5%
439 Certified Technology Park	-	23	28	3,386	(28)	0%
452 2018 TIF Park Bond Capital	-	8,069	9,638	56,278	(9,638)	0%
454 Airport Urban Enterprise Zone	8,000	835	1,017	2,135	6,983	13%
Total Redevelopment Funds	1,181,775	25,131	67,126	65,140	1,114,649	6%
Debt Service Funds						
315 Airport 2003 Debt Reserve	20,000	2,153	2,616	5,635	17,384	13%
328 SBCDA 2003 Debt Reserve	40,000	3,599	4,374	9,421	35,626	11%
351 2018 TIF Park Bond Debt Service Reserve	12,618	2,108	2,567	5,391	10,051	20%
352 South Shore Double Tracking Debt Service	-	4	10	-	(10)	0%
Total Debt Service Funds	72,618	7,865	9,567	20,446	63,051	13%
Total Redevelopment Commission Funds	29,727,854	280,886	631,583	628,897	(350,698)	2%
Grand Total	352,660,053	18,039,498	84,180,884	61,693,252	239,032,200	24%

City of South Bend
Monthly Fund Financials
Expenditure Summary
April 30, 2020

	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget*
City Controlled Funds							
101 General Fund	72,902,340	5,746,652	21,182,276	19,638,152	1,235,680	50,484,384	31%
Special Revenue Funds							
102 Rainy Day	-	-	-	-	-	-	0%
201 Parks & Recreation	16,025,507	1,256,287	5,436,122	5,031,467	715,454	9,873,932	38%
202 Motor Vehicle Highway	9,240,175	683,676	2,829,869	3,717,678	545,817	5,864,488	37%
209 Studebaker-Oliver Revitalizing Grants	873,464	107,835	148,993	80,585	705,640	18,832	98%
210 Economic Development State Grants	135,474	18,003	32,648	262,648	90,218	12,609	91%
211 Department of Community Investment (DCI)	3,500,678	214,865	877,553	848,480	273,327	2,349,798	33%
212 Dept of Community Investment Grants	5,332,632	149,054	658,453	693,061	2,581,244	2,092,935	61%
216 Police State Seizures	107,000	31,753	31,753	-	-	75,247	30%
217 Gift, Donation, Bequest	791,067	23,387	163,812	52,704	221,768	405,486	49%
218 Police Curfew Violations	1,000	-	-	-	-	1,000	0%
219 Unsafe Building	156,395	3,583	36,246	178,375	59,459	60,689	61%
220 Law Enforcement Continuing Education	395,377	16,659	77,451	179,489	1,187	316,739	20%
221 Rental Units Regulation	345,826	14,880	52,877	-	2,752	290,198	16%
227 Loss Recovery	200,000	-	-	26,508	200,000	-	100%
230 Code Enforcement Fund	4,087,695	255,821	1,045,657	-	81,990	2,960,048	28%
249 Public Safety LOIT	8,950,545	709,218	2,719,184	1,794,291	-	6,231,361	30%
251 Local Roads & Streets	5,797,965	11,347	115,577	327,288	2,701,376	2,981,012	49%
257 LOIT Special Distribution	164,087	-	39,019	321,891	125,068	-	100%
258 Human Rights Federal Grant	270,640	16,303	62,542	35,609	38,413	169,684	37%
264 COVID-19 Response	-	-	-	-	-	-	0%
265 Local Road & Bridge Grant	2,974,341	15,047	95,401	798	893,987	1,984,953	33%
266 MVH Restricted Fund	3,955,650	18,970	49,346	15,850	15,958	3,890,345	2%
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	12,437	11,431	8,118	74,527	22%
292 Police Grants	-	-	-	-	-	-	0%
294 Regional Police Academy	22,500	2,056	3,057	2,340	-	19,443	14%
295 COPS MORE Grant	391,226	2,800	157,335	21,466	162,663	71,228	82%
299 Police Federal Drug Enforcement	51,000	-	-	22,499	-	51,000	0%
404 County Option Income Tax	16,238,244	759,880	5,119,405	4,762,537	3,329,030	7,789,808	52%
408 Economic Development Income Tax	16,355,699	1,330,750	4,284,896	2,981,970	2,820,955	9,249,849	43%
410 Urban Development Action Grant	40,000	-	20,000	30,000	-	20,000	50%
655 Project ReLeaf	433,460	28,678	114,816	154,690	-	318,644	26%
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	20,856	36,437	-	128,144	14%
Total Special Revenue Funds	97,259,565	5,685,113	24,205,304	21,590,620	15,587,643	57,466,615	41%
Debt Service Fund							
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	151,416	-	167,365	51%
672 Century Center Energy Conservation Debt Svc	411,096	-	205,388	207,561	-	205,709	50%
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	-	855,884	853,784	-	857,160	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%
Total Debt Service Funds	10,907,793	-	5,318,326	5,306,706	-	5,589,468	49%

City of South Bend
Monthly Fund Financials
Expenditure Summary
April 30, 2020

	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget*	
Capital Funds								
287	Fire Department Capital	3,372,325	118,698	602,775	773,032	1,230,541	54%	
401	Coveleski Stadium Capital	30,000	12,990	12,990	64,622	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	83,336	-	-	19%	
412	Major Moves Construction	1,672,285	627,146	645,517	257,844	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	1,525,061	-	70%	
453	2018 Zoo Bond Capital	133,581	4,110	14,603	845,665	-	11%	
471	2017 Parks Bond Capital	8,569,760	97,513	252,523	1,526,815	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	528,622	759,219	-	17%	
	Total Capital Funds	23,166,870	1,218,270	3,110,811	7,576,517	3,102,719	27%	
Enterprise Funds								
288	Emergency Medical Services Operating	1,824,059	(480)	90,564	1,970,353	14,275	6%	
600	Consolidated Building Fund	2,005,428	120,359	508,255	1,368,631	253,534	38%	
601	Parking Garages	1,659,555	98,423	569,087	559,762	558,408	68%	
610	Solid Waste Operations	6,091,520	420,520	1,790,372	1,946,639	864,616	44%	
611	Solid Waste Capital	1,325,349	-	434,766	333,182	94,000	40%	
620	Water Works Operations	23,396,743	1,661,269	6,712,001	6,687,888	1,237,767	34%	
622	Water Works Capital	4,870,047	164,318	250,287	38,174	426,351	14%	
624	Water Works Customer Deposit	20,000	2,657	8,457	9,701	-	42%	
625	Water Works Sinking (Debt Service)	1,841,486	894	5,508	1,723,561	-	0%	
626	Water Works Bond Reserve	20,000	-	-	-	-	0%	
629	Water Works Reserve Operations & Maintenance	40,000	6,027	19,128	17,916	-	48%	
640	Sewer Repair Insurance	742,355	42,251	233,084	161,769	286,977	70%	
641	Sewage Works Operations	47,716,109	2,045,303	15,953,085	12,933,393	4,355,524	43%	
642	Sewage Works Capital	14,079,020	1,588,512	1,996,043	949,511	4,123,300	43%	
643	Sewage Works Reserve Operations & Maintenance	120,000	11,486	36,545	35,276	-	30%	
649	Sewage Sinking (Debt Service)	7,785,015	-	2,400	2,400	-	0%	
653	Sewage Debt Service Reserve	-	-	-	-	-	0%	
654	Sewage Works Customer Deposit	25,000	919	2,858	-	-	11%	
667	Storm Sewer Fund	871,730	-	23,426	8,425	53,294	9%	
670	Century Center	5,035,901	253,129	1,124,991	1,323,278	36,055	23%	
671	Century Center Capital	1,000,000	-	-	-	-	0%	
	Total Enterprise Funds	120,469,317	6,415,587	29,760,859	30,069,858	12,304,100	78,404,358	35%
Internal Service Funds								
222	Central Services	13,452,170	583,168	2,289,568	2,887,160	1,087,819	25%	
224	Central Services Capital	219,685	5,501	91,826	28,715	61,869	70%	
226	Liability Insurance	5,027,954	175,428	1,066,178	1,238,871	291,178	27%	
278	Take Home Vehicle Police	99,087	54,724	55,722	495	-	56%	
279	IT / Innovation / 311 Call Center	9,617,560	751,141	2,479,214	2,655,503	2,148,034	48%	
711	Self-Funded Employee Benefits	18,508,532	1,249,983	5,398,250	6,356,076	879,996	34%	
713	Unemployment Compensation	55,000	7,432	20,184	23,232	-	37%	
714	Parental Leave Fund	253,846	13,153	39,794	62,515	-	16%	
	Total Internal Service Funds	47,233,834	2,840,529	11,440,735	13,252,566	4,468,896	31,324,204	34%
Trust & Agency Funds								
701	Fire Pension	4,799,311	365,951	1,434,937	1,491,645	-	30%	
702	Police Pension	6,241,405	496,168	2,199,950	2,219,940	-	35%	
	Total Trust & Agency Funds	11,040,716	862,119	3,634,888	3,711,585	-	7,405,829	33%
	Total City Controlled Funds	382,980,435	22,768,271	98,653,199	101,146,004	36,699,039	247,628,199	35%

City of South Bend
Monthly Fund Financials
Expenditure Summary
April 30, 2020

	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget*	
Redevelopment Commission Controlled Funds								
Tax Increment Financing Funds								
324	TIF - River West Development Area (Airport)	33,505,976	648,715	8,553,573	7,098,839	5,227,771	19,724,632	41%
422	TIF - West Washington	995,665	-	33,885	68,172	384,732	577,049	42%
429	TIF - River East Development Area (NE Dev)	8,783,094	396,024	929,707	1,740,006	3,884,377	3,969,011	55%
430	TIF - Southside Development #1	7,023,556	-	89,912	939,984	158,214	6,775,430	4%
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%
	Total Tax Increment Financing Funds	54,879,716	1,055,014	11,783,948	11,976,918	9,697,236	33,398,533	39%
Redevelopment Funds								
433	Redevelopment General	1,419,136	90,388	693,522	-	520,803	204,810	86%
439	Certified Technology Park	752	-	-	-	752	-	100%
452	2018 TIF Park Bond Capital	4,092,364	266,461	723,550	2,505,408	979,336	2,389,478	42%
454	Airport Urban Enterprise Zone	50,000	-	-	-	-	50,000	0%
	Total Redevelopment Funds	5,562,252	356,848	1,417,073	2,505,408	1,500,891	2,644,288	52%
Debt Service Funds								
315	Airport 2003 Debt Reserve	20,000	2,153	6,850	6,707	-	13,150	34%
328	SBCDA 2003 Debt Reserve	40,000	3,599	11,452	11,213	-	28,548	29%
351	2018 TIF Park Bond Debt Service Reserve	-	-	-	-	-	-	0%
352	South Shore Double Tracking Debt Service	-	-	-	-	-	-	0%
	Total Debt Service Funds	60,000	5,752	18,302	17,920	-	41,698	31%
	Total Redevelopment Commission Funds	60,501,968	1,417,615	13,219,323	14,500,245	11,198,127	36,084,518	40%
	Grand Total	443,482,403	24,185,885	111,872,522	115,646,249	47,897,166	283,712,717	36%

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

City of South Bend
Revenue by Type Report

Period Ending: April 30, 2020

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Taxes															
Property Taxes															
Civil City	-	-	-	-	-	-	-	-	-	-	-	-	-	50,565,864	0%
TIF Districts	-	102,701	-	-	-	-	-	-	-	-	-	-	102,701	26,916,461	0%
Sub Total	-	102,701	-	-	-	-	-	-	-	-	-	-	102,701	77,482,325	0%
Local Income Tax															
LIT Certified Shares	1,036,731	1,036,731	1,036,731	1,036,731	-	-	-	-	-	-	-	-	4,146,925	12,440,774	33%
LIT for Economic Development	988,824	988,824	988,824	988,824	-	-	-	-	-	-	-	-	3,955,296	12,098,890	33%
LIT for Public Safety	730,528	730,528	730,528	730,528	-	-	-	-	-	-	-	-	2,922,110	8,766,330	33%
LIT for Redevelopment	731	731	731	731	-	-	-	-	-	-	-	-	2,925	8,775	33%
Sub Total	2,756,814	2,756,814	2,756,814	2,756,814	-	-	-	-	-	-	-	-	11,027,256	33,314,769	33%
Total Taxes	2,756,814	2,859,515	2,756,814	2,756,814	-	-	-	-	-	-	-	-	11,129,956	110,797,094	10%
Intergovernmental Revenue															
St Joseph County (Remitted by)															
Auto Excise Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	3,439,354	0%
Commercial Vehicle Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	787,878	0%
Hotel Motel Tax	858,937	-	-	190,750	-	-	-	-	-	-	-	-	1,049,687	1,893,437	55%
Sub Total	858,937	-	-	190,750	-	-	-	-	-	-	-	-	1,049,687	6,120,669	17%
State Shared Revenue															
Liquor Excise Tax	39,287	-	-	-	-	-	-	-	-	-	-	-	39,287	80,000	49%
Liquor Gallonage Tax	61,914	-	-	57,367	-	-	-	-	-	-	-	-	119,281	221,063	54%
Cigarette Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	306,642	0%
Gasoline Tax	492,927	477,174	544,164	533,667	-	-	-	-	-	-	-	-	2,047,932	5,621,962	36%
Wheel Tax	136,698	99,161	161,048	204,189	-	-	-	-	-	-	-	-	601,096	2,000,000	30%
Riverboat Gaming	-	-	-	-	-	-	-	-	-	-	-	-	-	599,000	0%
State Pension Subsidy	-	-	-	-	-	-	-	-	-	-	-	-	-	11,247,700	0%
Sub Total	730,825	576,335	705,212	795,223	-	-	-	-	-	-	-	-	2,807,595	20,076,367	14%
Grants															
Federal Grants	339,419	120,348	171,959	285,146	-	-	-	-	-	-	-	-	916,872	7,206,132	13%
State Grants	-	48,960	21,227	9,122	-	-	-	-	-	-	-	-	79,309	177,238	45%
Sub Total	339,419	169,309	193,186	294,268	-	-	-	-	-	-	-	-	996,182	7,383,370	13%
Other Intergovernmental															
Staffing Agreements with County	-	30,000	-	-	-	-	-	-	-	-	-	-	30,000	30,000	100%
Local Government Grants	-	12,500	-	648,098	-	-	-	-	-	-	-	-	660,598	-	NA
Federal Seized Drug	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	0%
State Seized Drug	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000	0%
Sub Total	-	42,500	-	648,098	-	-	-	-	-	-	-	-	690,598	65,000	1062%
Total Intergovernmental Revenue	1,929,181	788,143	898,398	1,928,339	-	-	-	-	-	-	-	-	5,544,062	33,645,406	16%
Licenses & Permits															
Business															
Business Licenses	25,398	26,516	18,111	6,848	-	-	-	-	-	-	-	-	76,872	105,700	73%
Taxi Cab Licensing	65	-	55	610	-	-	-	-	-	-	-	-	730	4,440	16%
Sub Total	25,463	26,516	18,166	7,458	-	-	-	-	-	-	-	-	77,602	110,140	70%
Nonbusiness															
Lawn Parking	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Engineering	5,090	20,062	34,060	1,425	-	-	-	-	-	-	-	-	60,637	127,000	48%
Right-of-Way Closures	50	200	325	150	-	-	-	-	-	-	-	-	725	3,000	24%
Fire Dept-Building Plan Review	1,455	2,991	1,341	238	-	-	-	-	-	-	-	-	6,025	24,000	25%
Building Department	87,661	83,680	108,095	75,553	-	-	-	-	-	-	-	-	354,988	1,780,650	20%
SBARC - Pet Licenses	2,320	3,580	3,090	810	-	-	-	-	-	-	-	-	9,800	31,200	31%
Sub Total	96,576	110,513	146,911	78,176	-	-	-	-	-	-	-	-	432,175	1,975,850	22%
Total Licenses & Permits	122,039	137,029	165,076	85,633	-	-	-	-	-	-	-	-	509,777	2,085,990	24%

City of South Bend
Revenue by Type Report

Period Ending: April 30, 2020

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Charges for Services															
General Government															
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	280	-	-	-	-	-	-	-	-	620	2,000	31%
IT Services	73,046	38,750	-	-	-	-	-	-	-	-	-	-	111,796	73,046	153%
Sub Total	73,246	38,910	280	280	-	112,716	80,351	140%							
Public Safety															
Accident Report Copies	7,303	6,040	5,632	1,298	-	-	-	-	-	-	-	-	20,273	84,000	24%
Gun Permit Applications	4,804	3,514	6,959	2,545	-	-	-	-	-	-	-	-	17,823	40,000	45%
Traffic Signal Maintenance	15,314	10,198	23,739	5,116	-	-	-	-	-	-	-	-	54,366	224,670	24%
ND Special Event Coverage	-	-	4,878	44,698	-	-	-	-	-	-	-	-	49,577	150,000	33%
Regional Academy Tuition	4,850	3,850	550	-	-	-	-	-	-	-	-	-	9,250	20,000	46%
River Rescue School Tuition	13,000	39,000	3,250	(3,250)	-	-	-	-	-	-	-	-	52,000	90,000	58%
Fire Training Center Tuition	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	0%
Emergency Medical Service	256,159	223,622	319,726	340,414	-	-	-	-	-	-	-	-	1,139,921	3,000,000	38%
Medicaid Reimbursements	-	-	-	-	-	-	-	-	-	-	-	-	-	443,000	0%
EMS for County	-	-	-	-	-	-	-	-	-	-	-	-	-	1,801,814	0%
Hazmat Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Special Events	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Crime Lab Services	-	-	363	563	-	-	-	-	-	-	-	-	925	-	NA
EMS Late Payment Interest	2,706	-	3,920	-	-	-	-	-	-	-	-	-	6,626	-	NA
Misc Revenue	-	-	71,436	-	-	-	-	-	-	-	-	-	71,436	500	14287%
Sub Total	304,136	286,224	440,453	391,383	-	1,422,196	5,913,984	24%							
Highways & Streets															
Sale of Signs/Materials	261	-	-	7,988	-	-	-	-	-	-	-	-	8,249	5,000	165%
Special Events	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	0%
Sub Total	261	-	-	7,988	-	8,249	8,000	103%							
Culture & Recreation															
Morris Performing Arts Center	82,073	71,606	25,330	3	-	-	-	-	-	-	-	-	179,012	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	8,107	-	-	-	-	-	-	-	-	581,088	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%
Sub Total	575,497	430,315	190,964	8,110	-	1,204,885	8,131,815	15%							
Health - Animal Care & Control															
Pet Impound Reclaim Fee	255	295	840	365	-	-	-	-	-	-	-	-	1,755	6,300	28%
Pet Adoption Fees	2,694	2,556	2,060	1,460	-	-	-	-	-	-	-	-	8,770	32,000	27%
Pick Up Fees	-	40	-	-	-	-	-	-	-	-	-	-	40	550	7%
Pet Micro Chipping	320	160	360	270	-	-	-	-	-	-	-	-	1,110	3,325	33%
Vet Expenses	410	195	265	355	-	-	-	-	-	-	-	-	1,225	2,025	60%
Pet Euthanasia	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Animal Surrenders	500	600	360	280	-	-	-	-	-	-	-	-	1,740	8,000	22%
Cremation	188	105	230	360	-	-	-	-	-	-	-	-	883	525	168%
Rabies Specimin Prep	-	-	-	60	-	-	-	-	-	-	-	-	60	525	11%
Sub Total	4,367	3,951	4,115	3,150	-	15,583	53,250	29%							

City of South Bend
Revenue by Type Report

Period Ending: April 30, 2020

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Charges for Services															
Other															
DCI Staff Contracts	10,948	11,250	80,000	4,891	-	-	-	-	-	-	-	-	107,089	247,070	43%
Other Misc Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000	0%
Parking-Garages	59,878	49,227	142,172	61,936	-	-	-	-	-	-	-	-	313,213	1,281,877	24%
Parking-Century Center	12,657	14,928	5,922	-	-	-	-	-	-	-	-	-	33,507	133,871	25%
Central Services-Internal Customers	575,890	505,683	591,578	521,394	-	-	-	-	-	-	-	-	2,194,545	7,691,764	29%
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	1,341,067	-	-	-	-	-	-	-	-	5,381,510	16,259,748	33%
Sub Total	2,047,795	1,962,612	2,191,986	1,929,287	-	8,131,680	26,262,499	31%							
Sanitation															
Trash Collection/Residential	370,818	370,369	369,898	370,830	-	-	-	-	-	-	-	-	1,481,914	4,600,500	32%
Trash Collection/Recycling	-	(2)	-	-	-	-	-	-	-	-	-	-	(2)	-	NA
Trash Collection/Commercial	8,002	8,083	8,041	7,988	-	-	-	-	-	-	-	-	32,114	90,000	36%
Trash Collection/Apt 2 Units	3,743	3,752	3,709	3,737	-	-	-	-	-	-	-	-	14,940	42,300	35%
Trash Collection/Apt 3 Units	1,740	1,626	1,646	1,605	-	-	-	-	-	-	-	-	6,617	21,100	31%
Trash Collection/Apt 4 Units	2,084	2,028	2,026	2,051	-	-	-	-	-	-	-	-	8,189	25,100	33%
Trash Collection/Seniors	27,738	27,747	27,768	27,646	-	-	-	-	-	-	-	-	110,898	362,000	31%
Trash Collection/Special Pickup	2,580	1,730	2,720	3,440	-	-	-	-	-	-	-	-	10,470	32,000	33%
Trash Collection/Yard Waste Pickup	246	142	60	40	-	-	-	-	-	-	-	-	488	250	195%
Trash Collection/Interdepartmental	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000	0%
Misc Service Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	1,200	0%
Misc/Additional Trash Totes	15,864	16,087	16,173	16,386	-	-	-	-	-	-	-	-	64,509	162,000	40%
Misc/Return Trip Customer Error	490	230	420	710	-	-	-	-	-	-	-	-	1,850	5,000	37%
Misc/Contamination Fee	30	-	-	-	-	-	-	-	-	-	-	-	30	500	6%
Misc/Tote Replacement Fee	550	250	150	500	-	-	-	-	-	-	-	-	1,450	4,000	36%
Misc/Trash Start Fee	4,090	3,770	4,030	4,430	-	-	-	-	-	-	-	-	16,320	3,500	466%
Misc/Yard Waste Totes	(2)	-	70	31,012	-	-	-	-	-	-	-	-	31,080	240,000	13%
Sub Total	437,973	435,811	436,709	470,374	-	1,780,868	5,604,450	32%							
Utilities - Water															
Metered Sales/Residential	640,195	632,757	624,053	626,909	-	-	-	-	-	-	-	-	2,523,914	8,218,425	31%
Metered Sales/Commercial	196,835	194,039	192,981	175,367	-	-	-	-	-	-	-	-	759,221	2,536,515	30%
Metered Sales/Industrial	34,248	36,538	36,493	30,643	-	-	-	-	-	-	-	-	137,922	485,540	28%
Metered Sales/Multi Family	109,572	104,030	103,249	102,859	-	-	-	-	-	-	-	-	419,710	1,275,551	33%
Bulk Sales/Olive St	58	116	319	990	-	-	-	-	-	-	-	-	1,483	10,000	15%
Metered Sales/Institution	10,799	10,711	12,602	10,808	-	-	-	-	-	-	-	-	44,920	131,355	34%
Public Fire Protection	211,805	211,948	211,501	212,024	-	-	-	-	-	-	-	-	847,278	2,553,185	33%
Private Fire Protection	40,282	40,383	39,765	40,230	-	-	-	-	-	-	-	-	160,659	412,005	39%
Sales to Public Authorities	31,123	33,400	33,182	28,971	-	-	-	-	-	-	-	-	126,677	282,805	45%
Irrigation Sales	(13)	363	-	465	-	-	-	-	-	-	-	-	815	1,354,840	0%
Interdepartmental Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	187,000	0%
Other Water/Misc Service	40,977	44,131	28,924	19,140	-	-	-	-	-	-	-	-	133,172	665,000	20%
Backflow Prevention Insp.	9,675	19,100	13,300	8,125	-	-	-	-	-	-	-	-	50,200	156,500	32%
Water Main Extension	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Rents From Water Property	1,350	1,350	1,350	1,350	-	-	-	-	-	-	-	-	5,399	16,200	33%
Revenue From Cut Off Fees	1,200	525	225	704	-	-	-	-	-	-	-	-	2,654	5,000	53%
Penalties (Forfeit Disc.)	9,060	5,101	5,532	750	-	-	-	-	-	-	-	-	20,443	88,000	23%
Water Leak Insurance	86,428	86,331	86,242	86,357	-	-	-	-	-	-	-	-	345,359	1,041,115	33%
System Development Fee	159,458	4,703	11,543	3,428	-	-	-	-	-	-	-	-	179,131	100,000	179%
Sub Total	1,583,051	1,425,526	1,401,261	1,349,120	-	5,758,958	19,519,036	30%							

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Charges for Services															
Utilities - Sewage															
Metered Sales/Residential	1,667,950	1,661,580	1,651,882	1,674,139	-	-	-	-	-	-	-	-	6,655,550	20,090,913	33%
Metered Sales/Commercial	561,885	604,549	600,579	532,260	-	-	-	-	-	-	-	-	2,299,273	7,433,770	31%
Metered Sales/Industrial	428,152	405,903	412,913	409,225	-	-	-	-	-	-	-	-	1,656,192	5,300,000	31%
Metered Sales/Multi Family	263,450	261,767	259,238	263,995	-	-	-	-	-	-	-	-	1,048,451	3,093,020	34%
Metered Sales/Institution	26,323	26,257	30,378	26,009	-	-	-	-	-	-	-	-	108,966	294,000	37%
Sales to Public Authority	76,739	81,234	82,247	71,558	-	-	-	-	-	-	-	-	311,778	1,103,480	28%
Interdepartmental Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	198,515	0%
Whisl Meter/New Carlisle	27,502	28,446	30,880	25,605	-	-	-	-	-	-	-	-	112,433	250,875	45%
Penalties (Forfeit Disc.)	60,641	41,563	36,695	5,127	-	-	-	-	-	-	-	-	144,026	551,344	26%
Dumping Fees	1,496	630	-	3,159	-	-	-	-	-	-	-	-	5,285	22,116	24%
Organic Resources	2,558	26,590	2,087	14,497	-	-	-	-	-	-	-	-	45,732	61,000	75%
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	7,057	-	-	-	-	-	-	-	-	436,776	300,000	146%
Sewer Repair Insurance	47,819	47,759	47,732	47,773	-	-	-	-	-	-	-	-	191,084	579,500	33%
Sewer Repair Deductible	7,127	6,576	6,726	7,743	-	-	-	-	-	-	-	-	28,173	65,605	43%
Misc Revenues	2,575	-	-	-	-	-	-	-	-	-	-	-	2,575	198,000	1%
Interfund Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	23,644	0%
Storm Water Fees	87,623	86,787	86,767	85,636	-	-	-	-	-	-	-	-	346,814	1,034,160	34%
Storm Water Fees/Interdepartmental	-	-	-	-	-	-	-	-	-	-	-	-	-	7,200	0%
Organic Resources-Mulch/Compost	1,738	605	1,954	300	-	-	-	-	-	-	-	-	4,597	53,000	9%
Clean Air/ReLeaf	37,177	37,133	37,085	37,129	-	-	-	-	-	-	-	-	148,524	451,610	33%
Clean Air/ReLeaf/Interdepartmental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total	3,688,722	3,329,716	3,318,078	3,211,211	-	13,547,727	41,118,752	33%							
Total Charges for Services	8,715,047	7,913,066	7,983,845	7,370,904	-	31,982,862	106,692,137	30%							

Fines, Forfeitures, & Fees															
General															
Ordinance Violation	1,835	310	400	200	-	-	-	-	-	-	-	-	2,745	8,000	34%
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	500	-	-	-	-	-	-	-	-	6,700	10,000	67%
Zoning Appeals Application Fee	1,250	1,625	1,675	600	-	-	-	-	-	-	-	-	5,150	10,000	52%
Zoning Admin Fees	50	1,000	1,250	600	-	-	-	-	-	-	-	-	2,900	10,000	29%
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%
Sub Total	362,024	4,545	5,185	1,900	-	373,654	413,385	90%							
Code Enforcement															
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	328	-	-	-	-	-	-	-	-	21,664	98,200	22%
Collections	38	15	523	787	-	-	-	-	-	-	-	-	1,363	3,600	38%
Environmental Violations	11,488	4,939	9,514	4,335	-	-	-	-	-	-	-	-	30,275	131,000	23%
Ordinance Violation	4,403	4,615	1,330	1,000	-	-	-	-	-	-	-	-	11,348	48,400	23%
Animal Ordinance Violation	200	-	50	-	-	-	-	-	-	-	-	-	250	-	NA
Forfeitures-Civil Penalties	2,093	14,410	4,121	-	-	-	-	-	-	-	-	-	20,624	121,000	17%
Sub Total	20,631	27,915	36,078	6,450	-	91,074	515,100	18%							

City of South Bend
Revenue by Type Report

Period Ending: April 30, 2020

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Fines, Forfeitures, & Fees															
Parking															
Street Parking Fines	2,123	2,125	1,260	230	-	-	-	-	-	-	-	-	5,738	61,900	9%
Public Safety															
False Alarms Fine	13,618	7,879	4,926	6,028	-	-	-	-	-	-	-	-	32,450	100,000	32%
Noise Ordinance	38	-	20	-	-	-	-	-	-	-	-	-	58	1,000	6%
Curfew Violation	-	-	-	-	-	-	-	-	-	-	-	-	-	200	0%
Chronic Problem Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Impound Towing Fees	587	504	896	369	-	-	-	-	-	-	-	-	2,356	10,000	24%
Sub Total	14,243	8,383	5,842	6,396	-	34,864	111,200	31%							
Total Fines, Forfeitures, & Fees	399,020	42,968	48,365	14,976	-	505,329	1,101,585	46%							
Other Income															
Miscellaneous Revenue															
Miscellaneous Revenue	12,650	22,515	43,490	245,302	-	-	-	-	-	-	-	-	323,956	512,840	63%
Sale of Scrap Metal	5,723	1,175	195	809	-	-	-	-	-	-	-	-	7,901	29,442	27%
Bond Interest Rebate	-	-	-	49,487	-	-	-	-	-	-	-	-	49,487	95,720	52%
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	223	-	-	-	-	-	-	-	-	837	1,000	84%
CDBG Loans/Interest on Loans	-	15,403	29,921	13,732	-	-	-	-	-	-	-	-	59,056	175,000	34%
CDBG Loans/Invest Gain/Loss	-	2,491	2,577	2,437	-	-	-	-	-	-	-	-	7,505	20,000	38%
Origination Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Loan Servicing Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000	0%
Sub Total	36,606	41,811	76,340	311,989	-	466,746	936,013	50%							
Bank Account Interest	(647,820)	359,666	523,865	364,147	-	599,857	3,161,560	19%							
Rental of Property	12,678	-	5,416	-	-	-	-	-	-	-	-	-	18,094	85,450	21%
Donations	708,412	40,057	4,926	404,319	-	1,157,714	4,077,743	28%							
3rd Party Revenue															
Cable TV Franchise Fees	-	171,894	-	-	-	-	-	-	-	-	-	-	171,894	720,000	24%
AT&T Franchise Fees	45,930	-	43,499	43,844	-	-	-	-	-	-	-	-	133,273	210,000	63%
Sub Total	45,930	171,894	43,499	43,844	-	305,167	930,000	33%							
Total Other Income	155,806	613,427	654,046	1,124,299	-	2,547,578	9,190,766	28%							
Reimbursements															
Outside															
Miscellaneous Reimbursements	49,280	246,951	482,725	39,039	-	-	-	-	-	-	-	-	817,994	377,765	217%
Insurance Claim	1,130,210	-	-	-	-	-	-	-	-	-	-	-	1,130,210	1,170,210	97%
IT Services	8,391	1,598	3,049	3,498	-	-	-	-	-	-	-	-	16,536	32,690	51%
Travel Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	6,800	0%
Energy Rebates	-	-	166,713	-	-	-	-	-	-	-	-	-	166,713	-	NA
Repair Reimbursement	228	392	2,607	5,604	-	-	-	-	-	-	-	-	8,831	-	NA
Salary/Overtime Reimb	4,533	5,694	270,961	-	-	-	-	-	-	-	-	-	281,187	387,000	73%
Diesel Tax Rebate	3,384	-	7,921	3,267	-	-	-	-	-	-	-	-	14,571	50,000	29%
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%
Sub Total	1,471,025	364,221	933,975	51,408	-	2,820,630	2,674,465	105%							
Departmental															
Electric Allocation	-	-	-	-	-	-	-	-	-	-	-	-	-	4,240,365	0%
Natural Gas Allocation	-	-	-	-	-	-	-	-	-	-	-	-	-	629,885	0%
Sewer Cut/Repair for Water Works	-	-	-	-	-	-	-	-	-	-	-	-	-	45,642	0%
Sub Total	-	-	-	-	-	-	-	-	-	-	-	-	-	4,915,892	0%
Total Reimbursements	1,471,025	364,221	933,975	51,408	-	2,820,630	7,590,357	37%							

City of South Bend
Revenue by Type Report

Period Ending: April 30, 2020

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Other Sources															
Asset Disposal															
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	-	-	-	605	-	-	-	-	-	-	-	-	605	10,000	6%
Sub Total	6	-	23,560	605	-	24,172	35,000	69%							
Interfund Transfers & Fixed Cost Allocations															
Interfund Transfers In	6,012,801	9,629,319	2,312,934	1,839,924	-	-	-	-	-	-	-	-	19,794,978	49,401,891	40%
PILOT	518,478	518,483	518,483	518,483	-	-	-	-	-	-	-	-	2,073,927	6,221,791	33%
Administration Cost Allocation	585,785	585,802	585,802	585,802	-	-	-	-	-	-	-	-	2,343,191	7,029,607	33%
IT Cost Allocation	554,735	554,745	554,745	554,745	-	-	-	-	-	-	-	-	2,218,970	6,656,930	33%
Liability Insurance Allocation	242,853	242,877	242,877	242,877	-	-	-	-	-	-	-	-	971,484	2,914,500	33%
Payroll Cost Allocation	208,369	208,391	208,391	208,391	-	-	-	-	-	-	-	-	833,542	2,500,670	33%
Facilities Management Allocation	10,163	10,180	10,180	10,180	-	-	-	-	-	-	-	-	40,703	122,143	33%
Utility Customer Service Mgmt Allocatio	141,404	141,398	141,398	141,398	-	-	-	-	-	-	-	-	565,598	1,696,782	33%
Sub Total	8,274,588	11,891,195	4,574,810	4,101,800	-	28,842,393	76,544,314	38%							
Issuance of Debt															
Capital Lease Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	4,329,076	0%
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total	-	-	-	-	-	-	-	-	-	-	-	-	-	4,329,076	0%
Refunds															
Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Specific Stop Loss	1,195	-	-	-	-	-	-	-	-	-	-	-	1,195	10,000	12%
Sub Total	1,195	-	-	-	-	-	-	-	-	-	-	-	1,195	10,000	12%
Other															
Interfund Loan - Principal Income	10,000	202,535	-	10,000	-	-	-	-	-	-	-	-	222,535	549,383	41%
Interfund Loan - Interest Income	-	44,129	-	-	-	-	-	-	-	-	-	-	44,129	83,945	53%
Other Loan - Principal Income	3,795	761	609	1,101	-	-	-	-	-	-	-	-	6,266	5,000	125%
Sub Total	13,795	247,425	609	11,101	-	272,930	638,328	43%							
Total Other Sources	8,289,585	12,138,620	4,598,978	4,113,506	-	29,140,689	81,556,718	36%							
Revenue Total	23,838,517	24,856,990	18,039,498	17,445,879	-	84,180,884	352,660,053	24%							

City of South Bend
Expenditures by Activity

Period Ending: April 30, 2020

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
General Fund																
General Government																
Mayor	101	184,656	59,236	86,934	66,069	-	-	-	-	-	-	-	-	396,896	1,117,529	36%
Community Initiatives	101	-	8,352	14,288	14,500	-	-	-	-	-	-	-	-	37,141	703,488	5%
Clerk	101	36,422	41,812	35,313	31,320	-	-	-	-	-	-	-	-	144,867	571,490	25%
Common Council	101	27,570	50,454	28,108	33,942	-	-	-	-	-	-	-	-	140,074	730,055	19%
WNIT Contract	101	-	-	43,000	-	-	-	-	-	-	-	-	-	43,000	43,000	100%
Controller' Office	101	172,550	183,986	178,510	167,400	-	-	-	-	-	-	-	-	702,446	2,278,109	31%
Human Resources	101	46,905	47,188	47,232	47,709	-	-	-	-	-	-	-	-	189,034	617,286	31%
Diversity & Inclusion	101	1,573	9,651	10,922	17,740	-	-	-	-	-	-	-	-	39,887	508,776	8%
Legal	101	90,519	92,286	92,766	92,026	-	-	-	-	-	-	-	-	367,598	1,405,880	26%
Sub Total		560,194	492,967	537,075	470,705	-	-	-	-	-	-	-	-	2,060,941	7,975,613	26%
Public Works																
Engineering	101	226,006	225,942	201,511	204,343	-	-	-	-	-	-	-	-	857,802	3,405,513	25%
Streets	101	-	-	500,000	-	-	-	-	-	-	-	-	-	500,000	500,000	100%
Office of Sustainability	101	33,299	14,660	21,202	12,900	-	-	-	-	-	-	-	-	82,061	479,036	17%
AmeriCorps Grant Program	101	32,301	27,720	24,615	23,459	-	-	-	-	-	-	-	-	108,095	453,453	24%
Sub Total		291,606	268,322	747,328	240,702	-	-	-	-	-	-	-	-	1,547,958	4,838,002	32%
Public Safety																
Police	101	2,145,864	2,331,503	2,129,607	2,041,658	-	-	-	-	-	-	-	-	8,648,632	30,302,621	29%
Crime Lab	101	41,404	40,329	42,146	44,017	-	-	-	-	-	-	-	-	167,897	631,268	27%
Fire	101	2,092,008	1,983,381	1,945,732	1,829,009	-	-	-	-	-	-	-	-	7,850,131	25,929,815	30%
EMS	101	35,607	66,320	48,207	35,930	-	-	-	-	-	-	-	-	186,065	856,718	22%
Fire Training Center	101	1,489	3,519	805	1,664	-	-	-	-	-	-	-	-	7,477	148,000	5%
Sub Total		4,316,372	4,425,053	4,166,498	3,952,278	-	-	-	-	-	-	-	-	16,860,202	57,868,422	29%
Arts & Culture																
Morris PAC	101	94,049	91,241	254,375	88,137	-	-	-	-	-	-	-	-	527,802	1,503,719	35%
Palais Royale	101	23,098	22,312	19,844	35,685	-	-	-	-	-	-	-	-	100,939	400,782	25%
Sub Total		117,147	113,553	274,219	123,822	-	-	-	-	-	-	-	-	628,741	1,904,501	33%
Human Rights																
Human Rights	101	20,302	22,305	21,531	20,295	-	-	-	-	-	-	-	-	84,433	315,802	27%
Sub Total		20,302	22,305	21,531	20,295	-	-	-	-	-	-	-	-	84,433	315,802	27%
Total General Fund		5,305,622	5,322,199	5,746,652	4,807,802	-	-	-	-	-	-	-	-	21,182,276	72,902,340	29%
Venues, Parks & Arts																
Parks & Recreation																
Administration	201	120,427	125,827	118,951	118,312	-	-	-	-	-	-	-	-	483,517	1,514,548	32%
Maintenance	201	654,714	476,099	570,306	576,783	-	-	-	-	-	-	-	-	2,277,902	6,883,332	33%
Golf Operations	201	65,738	81,806	134,279	71,160	-	-	-	-	-	-	-	-	352,982	1,551,873	23%
Recreation Division	201	268,100	206,486	227,179	158,830	-	-	-	-	-	-	-	-	860,595	3,185,143	27%
Potawatomi Zoo	201	350,000	-	-	-	-	-	-	-	-	-	-	-	350,000	700,000	50%
Potawatomi Greenhouse	201	19,814	4,889	4,558	2,806	-	-	-	-	-	-	-	-	32,066	45,104	71%
Marketing and Events	201	63,031	77,576	85,530	64,398	-	-	-	-	-	-	-	-	290,535	1,277,387	23%
Regional Cities Grant	201	27,045	169,970	81,555	9,954	-	-	-	-	-	-	-	-	288,524	368,120	78%
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
Sub Total		2,149,414	1,152,810	1,269,276	1,002,242	-	-	-	-	-	-	-	-	5,573,743	16,850,466	33%

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
Parking Garages																
Parking Garage Administration	601	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Main Street	601	39,674	15,054	20,949	15,427	-	-	-	-	-	-	-	-	91,104	494,234	18%
Leighton Plaza	601	191,290	17,566	27,044	20,772	-	-	-	-	-	-	-	-	256,672	605,358	42%
Enforcement	601	9,147	2,655	36,982	3,135	-	-	-	-	-	-	-	-	51,920	81,470	64%
Wayne Street	601	126,664	16,076	13,447	10,528	-	-	-	-	-	-	-	-	166,715	467,493	36%
Eddy Street Commons	601	1,499	390	(0)	788	-	-	-	-	-	-	-	-	2,676	11,000	24%
Sub Total		368,273	51,742	98,423	50,650	-	-	-	-	-	-	-	-	569,087	1,659,555	34%
Century Center																
Century Center Operations	670	318,926	305,738	253,129	247,198	-	-	-	-	-	-	-	-	1,124,991	5,035,901	22%
Century Center Capital	671	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000,000	0%
Century Center Energy Saving	672	-	-	-	205,388	-	-	-	-	-	-	-	-	205,388	411,096	50%
Sub Total		318,926	305,738	253,129	452,586	-	-	-	-	-	-	-	-	1,330,378	6,446,997	21%
Total Venues, Parks & Arts		2,836,613	1,510,289	1,620,828	1,505,478	-	-	-	-	-	-	-	-	7,473,209	24,957,018	30%

Public Safety																
Police Department																
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	5,394	-	-	-	-	-	-	-	-	77,451	395,377	20%
Public Safety LOIT - Police	249	367,320	364,899	382,289	323,519	-	-	-	-	-	-	-	-	1,438,028	4,619,658	31%
Police Take Home Vehicle	278	-	683	54,724	315	-	-	-	-	-	-	-	-	55,722	99,087	56%
Police Block Grant	280	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Police Grants	292	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Police Academy	294	-	371	2,056	630	-	-	-	-	-	-	-	-	3,057	22,500	14%
COPS More Grants	295	145,200	9,035	2,800	300	-	-	-	-	-	-	-	-	157,335	391,226	40%
Drug Enforcement	299	-	-	-	-	-	-	-	-	-	-	-	-	-	51,000	0%
K-9 Unit	705	-	-	-	-	-	-	-	-	-	-	-	-	-	2,020	0%
Sub Total		552,025	390,880	490,281	330,158	-	-	-	-	-	-	-	-	1,763,344	5,688,868	31%
Fire Department																
Public Safety LOIT - Fire	249	316,331	312,364	326,929	325,533	-	-	-	-	-	-	-	-	1,281,157	4,330,887	30%
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)	52,089	-	-	-	-	-	-	-	-	90,564	1,824,059	5%
Hazmat	289	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
River Rescue	291	446	4,201	4,042	3,748	-	-	-	-	-	-	-	-	12,437	95,082	13%
Sub Total		734,646	421,728	449,188	381,370	-	-	-	-	-	-	-	-	1,986,932	9,632,353	21%
Total Public Safety		1,286,671	812,608	939,470	711,528	-	-	-	-	-	-	-	-	3,750,277	15,321,221	24%

Public Works																
Streets																
Motor Vehicle Highway	202	884,407	704,175	683,676	557,610	-	-	-	-	-	-	-	-	2,829,869	9,240,175	31%
Local Roads & Streets	251	22,964	56,996	11,347	24,270	-	-	-	-	-	-	-	-	115,577	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	25,197	-	-	-	-	-	-	-	-	49,346	3,955,650	1%
Major Moves	412	11,933	743	627,146	5,696	-	-	-	-	-	-	-	-	645,517	1,672,285	39%
Project ReLeaf	655	28,761	28,704	28,678	28,673	-	-	-	-	-	-	-	-	114,816	433,460	26%
Sub Total		1,065,919	797,316	1,384,863	641,447	-	-	-	-	-	-	-	-	3,889,545	24,237,963	16%
Solid Waste																
Solid Waste Operations	610	565,035	528,183	420,520	276,632	-	-	-	-	-	-	-	-	1,790,372	6,091,520	29%
Solid Waste Capital	611	185,051	147,686	-	102,029	-	-	-	-	-	-	-	-	434,766	1,325,349	33%
Sub Total		750,086	675,869	420,520	378,661	-	-	-	-	-	-	-	-	2,225,138	7,416,869	30%

City of South Bend
Expenditures by Activity

Period Ending: April 30, 2020

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
Water Works																
Water Works Operations	620	1,733,145	1,809,307	1,661,269	1,508,280	-	-	-	-	-	-	-	-	6,712,001	23,396,743	29%
Water Works Capital	622	29,304	56,473	164,318	192	-	-	-	-	-	-	-	-	250,287	4,870,047	5%
Water Works Deposit	624	2,189	1,725	2,657	1,886	-	-	-	-	-	-	-	-	8,457	20,000	42%
Water Works Sinking (Debt Service)	625	2,868	906	894	840	-	-	-	-	-	-	-	-	5,508	1,841,486	0%
Water Works Bond Reserve	626	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000	0%
Water Works Reserve Oper & Maint	629	4,934	3,895	6,027	4,272	-	-	-	-	-	-	-	-	19,128	40,000	48%
Sub Total		1,772,440	1,872,306	1,835,166	1,515,470	-	6,995,382	30,188,276	23%							
Wastewater/Sewer/Organic Resources																
Sewer Repair Insurance	640	72,887	61,517	42,251	56,429	-	-	-	-	-	-	-	-	233,084	742,355	31%
Sewer Division	641	471,391	413,031	413,550	369,127	-	-	-	-	-	-	-	-	1,667,099	9,361,910	18%
Concrete Crew	641	35,932	40,443	39,640	33,427	-	-	-	-	-	-	-	-	149,442	535,869	28%
Wastewater Operations	641	1,348,178	9,469,265	1,495,167	1,264,718	-	-	-	-	-	-	-	-	13,577,328	36,155,452	38%
Organic Resources	641	245,161	147,296	96,946	69,813	-	-	-	-	-	-	-	-	559,217	1,662,878	34%
Sewage Works Capital	642	361,864	9,094	1,588,512	36,573	-	-	-	-	-	-	-	-	1,996,043	14,079,020	14%
Sewage Works Reserve Oper & Maint	643	9,459	7,459	11,486	8,141	-	-	-	-	-	-	-	-	36,545	120,000	30%
Sewage Works Sinking (Debt Service)	649	1,100	550	-	750	-	-	-	-	-	-	-	-	2,400	7,785,015	0%
Sewage Works Debt Service Reserve	653	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sewage Works Customer Deposit	654	685	567	919	687	-	-	-	-	-	-	-	-	2,858	25,000	11%
Sub Total		2,546,657	10,149,223	3,688,471	1,839,666	-	18,224,016	70,467,499	26%							
Storm Water Fees																
Storm Sewer Fund	667	19,426	4,000	-	-	-	-	-	-	-	-	-	-	23,426	871,730	3%
Sub Total		19,426	4,000	-	-	-	-	-	-	-	-	-	-	23,426	871,730	3%
Total Public Works		6,154,528	13,498,714	7,329,020	4,375,244	-	31,357,507	133,182,337	24%							
Department of Community Investment																
Studebaker/Oliver Revitalizing Grant	209	23,029	12,654	107,835	5,475	-	-	-	-	-	-	-	-	148,993	873,464	17%
State Grant	210	4,882	9,764	18,003	-	-	-	-	-	-	-	-	-	32,648	135,474	24%
DCI Operating	211	235,920	232,372	214,865	194,397	-	-	-	-	-	-	-	-	877,553	3,500,678	25%
DCI Grants	212	271,478	174,307	149,054	63,614	-	-	-	-	-	-	-	-	658,453	5,332,632	12%
UDAG	410	10,000	-	-	10,000	-	-	-	-	-	-	-	-	20,000	40,000	50%
Total Dept of Community Investment		545,309	429,096	489,756	273,486	-	1,737,647	9,882,248	18%							
Code Enforcement																
Unsafe Building	219	17,951	12,908	3,583	1,804	-	-	-	-	-	-	-	-	36,246	156,395	23%
Rental Units Regulation	221	14,675	10,902	14,595	14,880	-	-	-	-	-	-	-	-	55,052	348,002	16%
Neighborhood Code Enforcement	230	168,615	158,787	149,833	143,488	-	-	-	-	-	-	-	-	620,723	2,796,409	22%
Animal Care & Control	230	94,954	83,002	75,259	69,701	-	-	-	-	-	-	-	-	322,916	1,015,495	32%
NEAT Crew	230	27,064	24,687	34,232	37,043	-	-	-	-	-	-	-	-	123,026	544,158	23%
Total Code Enforcement		323,259	290,286	277,502	266,915	-	1,157,963	4,860,459	24%							
Building Department																
Building Dept Operations	600	137,003	117,302	117,140	113,628	-	-	-	-	-	-	-	-	485,072	1,734,885	28%
Total Building Department		137,003	117,302	117,140	113,628	-	485,072	1,734,885	28%							
Liability Insurance																
Safety & Risk Management	226	15,303	14,402	14,729	14,924	-	-	-	-	-	-	-	-	59,358	213,267	28%
Business Insurance	226	42,618	-	24,043	-	-	-	-	-	-	-	-	-	66,661	815,000	8%
Liability Insurance	226	116,320	71,358	56,621	59,979	-	-	-	-	-	-	-	-	304,277	2,001,965	15%
Workers Compensation	226	349,508	132,252	80,035	72,527	-	-	-	-	-	-	-	-	634,323	1,029,095	62%
Catastrophic Events	226	-	1,559	-	-	-	-	-	-	-	-	-	-	1,559	968,627	0%
Total Liability Insurance		523,750	219,570	175,428	147,431	-	1,066,178	5,027,954	21%							

City of South Bend
Expenditures by Activity

Period Ending: April 30, 2020

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
Central Services																
Equipment Services	222	545,711	570,343	545,756	474,629	-	-	-	-	-	-	-	-	2,136,438	7,832,413	27%
Building Maintenance	222	15,913	14,821	14,050	14,674	-	-	-	-	-	-	-	-	59,458	213,243	28%
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	13,958	-	-	-	-	-	-	-	-	60,375	276,224	22%
Facilities Management	222	9,015	7,154	4,840	6,710	-	-	-	-	-	-	-	-	27,719	122,143	23%
Electric & Gas Utilities	222	-	86,925	2,450	(89,374)	-	-	-	-	-	-	-	-	-	4,994,540	0%
Central Services Capital	224	86,325	-	5,501	-	-	-	-	-	-	-	-	-	91,826	219,685	42%
Total Central Services		674,232	697,895	588,669	420,597	-	-	-	-	-	-	-	-	2,381,393	13,671,855	17%
Capital & Debt Service Funds																
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	818,341	-	-	-	-	-	-	-	-	5,119,405	16,238,244	32%
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	20,833	-	-	-	-	-	-	-	-	83,336	430,000	19%
EDIT	408	921,977	1,172,714	1,330,750	859,453	-	-	-	-	-	-	-	-	4,284,896	16,355,699	26%
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	-	1,650	-	-	-	-	-	-	-	-	855,884	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	253,889	-	-	-	-	-	-	-	-	528,622	3,048,122	17%
2017 Eddy St. Commons Bond Debt	760	-	648,125	-	-	-	-	-	-	-	-	-	-	648,125	1,391,625	47%
Total Capital & Debt Service		4,154,683	7,583,222	2,550,067	1,954,167	-	-	-	-	-	-	-	-	16,242,138	60,553,757	27%
Other																
Internal Service Funds																
IT / Innovation /311 Call Center	279	748,388	608,908	751,141	370,777	-	-	-	-	-	-	-	-	2,479,214	9,617,560	26%
Employee Benefits	711	1,546,127	1,398,744	1,249,983	1,203,396	-	-	-	-	-	-	-	-	5,398,250	18,508,532	29%
Unemployment Comp	713	-	8,809	7,432	3,943	-	-	-	-	-	-	-	-	20,184	55,000	37%
Parental Leave Fund	714	7,236	4,116	13,153	15,290	-	-	-	-	-	-	-	-	39,794	253,846	16%
Sub Total		2,301,751	2,020,576	2,021,709	1,593,407	-	-	-	-	-	-	-	-	7,937,442	28,434,938	28%
Miscellaneous																
Gift, Donation, Bequest	217	13,429	111,571	23,387	15,425	-	-	-	-	-	-	-	-	163,812	791,067	21%
Loss Recovery	227	-	-	-	-	-	-	-	-	-	-	-	-	-	200,000	0%
Human Rights Federal Grants	258	14,659	18,902	16,303	12,679	-	-	-	-	-	-	-	-	62,542	270,640	23%
Industrial Revolving Fund	754	-	1,046	10,220	9,589	-	-	-	-	-	-	-	-	20,856	149,000	14%
Sub Total		28,087	131,520	49,911	37,693	-	-	-	-	-	-	-	-	247,211	1,410,707	18%
Fiduciary Funds																
Fire Pension	701	359,412	355,948	365,951	353,627	-	-	-	-	-	-	-	-	1,434,937	4,799,311	30%
Police Pension	702	513,423	534,681	496,168	655,677	-	-	-	-	-	-	-	-	2,199,950	6,241,405	35%
Sub Total		872,835	890,629	862,119	1,009,304	-	-	-	-	-	-	-	-	3,634,888	11,040,716	33%
Total Other		3,202,673	3,042,725	2,933,738	2,640,404	-	-	-	-	-	-	-	-	11,819,540	40,886,361	29%
Total Civil City		25,144,342	33,523,906	22,768,271	17,216,680	-	-	-	-	-	-	-	-	98,653,199	382,980,435	26%

City of South Bend
Expenditures by Activity

Period Ending: April 30, 2020

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
Redevelopment Commission Controlled Funds																
Tax Increment Financing Funds																
TIF River West Develop Area	324	5,137,847	1,905,977	648,715	861,035	-	-	-	-	-	-	-	-	8,553,573	33,505,976	26%
TIF West Washington	422	-	10,956	-	22,929	-	-	-	-	-	-	-	-	33,885	995,665	3%
TIF River East Develop (NE Dev)	429	516,749	15,162	396,024	1,772	-	-	-	-	-	-	-	-	929,707	8,783,094	11%
TIF Southside Development #1	430	30,337	46,399	-	13,175	-	-	-	-	-	-	-	-	89,912	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%
Sub Total		7,584,107	2,245,916	1,055,014	898,910	-	-	-	-	-	-	-	-	11,783,948	54,879,716	21%
Redevelopment Funds																
Redevelopment General	433	41,850	29,105	90,388	532,180	-	-	-	-	-	-	-	-	693,522	1,419,136	49%
Certified Technology Park	439	-	-	-	-	-	-	-	-	-	-	-	-	-	752	0%
2018 TIF Park Bond Capital	452	28,484	224,666	266,461	203,940	-	-	-	-	-	-	-	-	723,550	4,092,364	18%
Airport Urban Enterprise Zone	454	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	0%
Sub Total		70,334	253,771	356,848	736,120	-	-	-	-	-	-	-	-	1,417,073	5,562,252	25%
Debt Service Funds																
Airport Debt Reserve 2003	315	1,773	1,398	2,153	1,526	-	-	-	-	-	-	-	-	6,850	20,000	34%
Redevelop Bond - Palais Royale	328	2,964	2,338	3,599	2,551	-	-	-	-	-	-	-	-	11,452	40,000	29%
South Shore Double Tracking	352	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total		4,737	3,736	5,752	4,077	-	-	-	-	-	-	-	-	18,302	60,000	31%
Total Redevelopment Funds		7,659,178	2,503,422	1,417,615	1,639,108	-	-	-	-	-	-	-	-	13,219,323	60,501,968	22%
Total Expenditures		32,803,521	36,027,328	24,185,885	18,855,788	-	-	-	-	-	-	-	-	111,872,522	443,482,403	25%

City of South Bend
Outstanding Debt

Fiscal Year 2020

Debt Sched.	Debt Instrument	Year of Issue	Year of Refinance	Year of Maturity	Fund No.	Pmts	Amount Issued	Debt at 12/31/19	2020 Additions	2020 Principal	2020 Interest	Debt at 12/31/20	2020 Total Debt Payments
Civil City Debt													
Capital Leases													
140	2015 Vehicle/Equip Lease No. 1	2015	N/A	2020	Various	Biannual	3,425,274	705,331	-	705,331	7,335	-	712,665
144	2015 Vehicle Lease No. 2	2015	N/A	2020	Various	Biannual	1,267,183	261,372	-	261,372	3,023	-	264,395
147	2016 Central Services - Print Shop Copier	2016	N/A	2020	222	Monthly	32,525	9,527	-	7,082	333	2,445	7,416
148	2016 Central Services - Print Shop Copier	2016	N/A	2020	222	Monthly	11,413	3,343	-	2,485	117	858	2,602
149	2016 Vehicle/Equip Lease No. 1	2016	N/A	2021	Various	Biannual	3,339,830	1,029,594	-	683,661	13,733	345,933	697,394
150	2016 HP Computer Lease #12	2016	N/A	2020	Various	Monthly	17,440	1,716	-	1,716	12	-	1,728
152	2016 Vehicle/Equip Lease No. 2	2016	N/A	2021	Various	Biannual	3,992,549	1,635,511	-	811,554	21,822	823,956	833,376
153	2016 Vehicle/Equip Lease Amendment No. 1	2016	N/A	2021	201	Biannual	78,808	32,242	-	15,999	430	16,243	16,429
154	2016 Vehicle/Equip Lease No. 3	2016	N/A	2021	Various	Biannual	1,256,097	513,565	-	254,866	6,742	258,698	261,609
155	2016 HP Computer Lease #13	2016	N/A	2020	Various	Monthly	156,029	44,742	-	44,742	1,287	-	46,029
158	2017 Vehicle/Equip Lease No. 1	2017	N/A	2022	Various	Biannual	2,916,500	1,795,215	-	586,107	34,193	1,209,108	620,300
160	2017 HP Computer Lease #14	2017	N/A	2021	Various	Monthly	10,305	3,710	-	2,538	116	1,171	2,655
162	2017 Vehicle/Equip Lease No. 2	2017	N/A	2022	404	Biannual	1,632,000	997,812	-	326,191	17,820	671,622	344,011
164	2017 HP Computer Lease #16	2017	N/A	2021	Various	Monthly	108,922	52,784	-	26,034	1,953	26,750	27,987
166	2018 Police Radio Equipment Lease Purchase	2018	N/A	2021	404	Biannual	2,240,967	1,152,728	-	568,626	31,374	584,102	600,000
167	2017 HP Computer Lease #15	2018	N/A	2022	279	Monthly	9,698	5,446	-	2,259	179	3,186	2,439
170	2018 HP Computer Lease #17	2018	N/A	2023	279	Monthly	9,092	5,787	-	2,105	217	3,683	2,322
171	2018 Vehicle/Equip Lease #1 (PNC) Sched 1	2018	N/A	2023	Various	Biannual	5,898,310	4,218,910	-	1,161,448	116,387	3,057,462	1,277,836
172	2018 AT&T Lease 1	2018	N/A	2021	279	Monthly	27,101	14,021	-	9,239	456	4,782	9,695
173	2018 Canon Copier Leases 1 & 2	2018	N/A	2021	279	Monthly	297,967	226,182	-	57,472	10,004	168,710	67,476
174	2018 HP Computer Lease #18	2018	N/A	2022	279	Monthly	214,471	149,525	-	48,846	6,713	100,679	55,559
176	2018 AT&T Lease 3	2018	N/A	2021	279	Monthly	16,230	10,628	-	5,427	379	5,201	5,806
177	2018 Vehicle/Equip Lease #2	2018	N/A	2023	Various	Biannual	522,878	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
Total City Capital Lease Debt							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
Civil City Debt													
Bonds													
25	2012 Water Works Refunding Revenue Bonds	2002	2012	2023	625	Biannual	5,975,000	1,235,000	-	400,000	24,700	835,000	424,700
36	2010 Bldg Corp Lease Rental Rev Refunding Bonds (87.7%)	2001	2010	2021	324	Biannual	8,112,250	850,690	-	561,280	28,503	289,410	589,783
36	2010 Bldg Corp Lease Rental Rev Refunding Bonds (12.3%)	2001	2010	2021	641	Biannual	1,137,750	119,310	-	78,720	3,998	40,590	82,718
39	2012 Bldg Corp Mortgage Refunding Bonds (Fire/Police Bldgs)	2003	2012	2023	324	Biannual	21,335,000	5,040,000	-	1,370,000	185,880	3,670,000	1,555,880
69	2009 Water Works Revenue Bonds, Series B	2009	2019	2030	625	Biannual	2,814,257	2,814,257	-	-	161,117	2,814,257	161,117
80	2010 Sewage Works Revenue Bonds	2010	N/A	2030	649	Biannual	9,345,000	5,925,000	-	435,000	249,818	5,490,000	684,818
93	2011 Sewage Works Revenue Bonds	2011	N/A	2031	649	Biannual	21,500,000	14,535,000	-	975,000	571,500	13,560,000	1,546,500
99	2012 Water Works Revenue Bonds	2012	N/A	2033	625	Biannual	8,300,000	5,840,000	-	375,000	186,236	5,465,000	561,236
101	2012 Sewage Works Revenue Bonds	2012	N/A	2032	649	Biannual	25,000,000	17,660,000	-	1,120,000	422,080	16,540,000	1,542,080
105	2013A Sewage Works Refunding Revenue Bonds	2013	N/A	2024	649	Biannual	14,765,000	3,450,000	-	665,000	66,930	2,785,000	731,930
116	2013 Bldg Corp Mortgage Bonds (Fire St #5 & Training Tower)	2013	N/A	2033	287	Biannual	5,580,000	4,460,000	-	240,000	156,705	4,220,000	396,705
133	2014 St. Joseph County PSAP Revenue Bonds	2014	N/A	2034	408	Monthly	2,657,697	2,014,682	-	136,441	63,019	1,878,241	199,460
141	2015 Redev Authority Lease Rental Revenue Bonds (Parks)	2015	N/A	2035	408	Biannual	5,605,000	4,760,000	-	225,000	156,131	4,535,000	381,131
145	2015 Sewage Works Refunding Bonds	2015	N/A	2025	649	Biannual	27,440,000	17,200,000	-	2,705,000	344,000	14,495,000	3,049,000
156	2016 Waterworks Refunding Bonds	2016	N/A	2027	625	Biannual	3,300,000	2,035,000	-	260,000	61,050	1,775,000	321,050
163	2017 Taxable Econ. Develop. Revenue Bonds (Eddy St Phase II)	2017	N/A	2037	436	Biannual	25,000,000	24,925,000	-	145,000	1,245,625	24,780,000	1,390,625
165	2017 Park District Bonds, Series 2017A-K	2017	N/A	2033	312	Biannual	14,075,000	12,955,000	-	785,000	387,965	12,170,000	1,172,965
168	2018 General Obligation Bonds (Fire St #9 & Training Classroom)	2018	N/A	2038	287	Biannual	5,045,000	4,800,000	-	195,000	146,231	4,605,000	341,231
175	2018 Econ. Develop. Revenue Bonds (Potawatomi Zoo)	2018	N/A	2034	408	Biannual	3,440,000	3,340,000	-	165,000	155,900	3,175,000	320,900
Total City Bond Debt							210,426,953	133,958,939	-	10,836,441	4,617,387	123,122,498	15,453,828
Interfund Loan													
82	2010 Interfund Loan from Fund 404 to UDAG Fund 410	2010	N/A	2026	410	Biannual	2,700,000	420,253	-	40,000	-	380,253	40,000
84	2013 Major Moves-Triangle Development Interfund Loan	2011	2013	2029	436	Biannual	1,558,050	1,039,583	-	100,601	20,291	938,982	120,892
85	2013 Major Moves-Eddy Street Commons Interfund Loan	2011	2013	2026	436	Biannual	3,942,529	1,349,319	-	308,782	63,654	1,040,537	372,436
Total City Interfund Loan Debt							8,200,579	2,809,156	-	449,383	83,945	2,359,773	533,328
Loan Payable													
68	2009 Water Works Improvements - State Revolving Fund	2009	N/A	2030	625	Biannual	427,400	267,688	-	23,099	9,021	244,589	32,120
70	2009 Sewage Works Improvements - State Revolving Fund	2009	N/A	2028	649	Biannual	3,297,000	1,748,401	-	176,557	49,130	1,571,844	225,687
139	2015 Century Center Energy QECB Conservation Bond	2015	N/A	2031	672	Biannual	4,167,897	3,655,914	-	285,614	125,482	3,370,300	411,096
Total City Loan Payable Debt							7,892,297	5,672,003	-	485,270	183,633	5,186,733	668,903
Total Civil City Debt							256,981,167	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
Redevelopment Commission Debt													
Capital Leases													
13	2006 Main/Colfax Garage - Transpo Lease (Parking Garage Purch)	2006	N/A	2025	324	Biannual	2,510,278	1,025,777	-	150,570	49,430	875,207	200,000
Total Redevelopment Capital Lease Debt							2,510,278	1,025,777	-	150,570	49,430	875,207	200,000
Interfund Loans													
86	2010 Interfund Loan from Fund 209 to River West TIF Fund 324	2011	N/A	2020	324	Annual	500,000	100,000	-	100,000	-	-	100,000
Total Redevelopment Interfund Loan Debt							500,000	100,000	-	100,000	-	-	100,000
Loans Payable													
3	2001 Indiana Develop. Finance Authority (Bosch) - Nonforgivable	2001	N/A	2021	210	Qtrly	1,040,000	105,236	-	69,632	2,379	35,604	72,010
Total Redevelopment Loan Payable Debt							1,040,000	105,236	-	69,632	2,379	35,604	72,010
Revenue Bonds													
5	2011A Indiana Bond Bank Special Program Bonds (TIF A)	2003	2011	2024	324	Biannual	19,795,000	8,365,000	-	1,510,000	402,740	6,855,000	1,912,740
6	2011A Indiana Bond Bank Special Program Bonds (TIF B)	2003	2011	2024	324	Biannual	14,420,000	4,765,000	-	860,000	229,400	3,905,000	1,089,400
12	2014 Redev District Special Taxing District Refunding Bonds	2002	2014	2022	324	Biannual	6,620,000	925,000	-	455,000	27,750	470,000	482,750
54	2015 Redev Authority Lease Rental Revenue Refunding Bonds	2008	2015	2027	436	Biannual	36,000,000	25,995,000	-	1,465,000	1,007,056	24,530,000	2,472,056
62	2013 Redev Authority Lease Rental Revenue Refunding Bonds	2008	2013	2026	324	Biannual	4,655,000	2,245,000	-	325,000	63,556	1,920,000	388,556
135	2015 Redev Authority Lease Rental Revenue Bonds (Smart Streets)	2015	N/A	2037	324	Biannual	25,000,000	22,630,000	-	1,000,000	711,044	21,630,000	1,711,044
169	2018 Redev District Revenue Bonds (Parks Improvements)	2018	N/A	2033	324	Biannual	11,995,000	10,930,000	-	675,000	317,800	10,255,000	992,800
200	2019 South Shore Double Tracking Bonds	2019	N/A	2030	324	Biannual	7,985,000	7,985,000	-	270,000	247,313	7,715,000	517,313
Total Redevelopment Revenue Bond Debt							126,470,000	83,840,000	-	6,560,000	3,006,659	77,280,000	9,566,659
Total Redevelopment Commission Debt							130,520,278	85,071,013	-	6,880,202	3,058,468	78,190,811	9,938,669
Total Debt							387,501,445	243,207,874	159,761	24,905,959	8,302,812	218,461,677	33,208,770

City of South Bend

April 30, 2020

Staffing Headcount

Full-Time Staffing Summary by Fund

101 - General Fund

	Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Mayor's Office	8	7	8	8	8	-	-	-	-	-	-	-	-
Community Initiatives	2	2	2	2	2	-	-	-	-	-	-	-	-
City Clerk	5	5	4	5	5	-	-	-	-	-	-	-	-
Common Council	9	9	9	9	9	-	-	-	-	-	-	-	-
Controller's Office	20	20	19	19	20	-	-	-	-	-	-	-	-
Morris Performing Arts Center	9	9	9	8	8	-	-	-	-	-	-	-	-
Palais Royale Ballroom	2	2	2	2	2	-	-	-	-	-	-	-	-
Human Resources	6	6	6	6	6	-	-	-	-	-	-	-	-
Diversity & Inclusion	3	1	1	3	3	-	-	-	-	-	-	-	-
Legal Department	11	10	10	9	11	-	-	-	-	-	-	-	-
Engineering	23	21	21	21	21	-	-	-	-	-	-	-	-
Office of Sustainability	1	1	1	1	1	-	-	-	-	-	-	-	-
AmeriCorps Grant Program	2	1	1	1	1	-	-	-	-	-	-	-	-
Police Department	235	222	218	221	219	-	-	-	-	-	-	-	-
Police Crime Lab	7	7	7	7	7	-	-	-	-	-	-	-	-
Fire Department	219	221	217	213	214	-	-	-	-	-	-	-	-
EMS	4	3	4	4	4	-	-	-	-	-	-	-	-
Human Rights	3	3	3	3	3	-	-	-	-	-	-	-	-
	569	550	542	542	544	-	-	-	-	-	-	-	-

201 - Parks & Recreation

Administration	7	7	7	7	7	-	-	-	-	-	-	-	-
Maintenance	47	47	47	48	49	-	-	-	-	-	-	-	-
Golf Courses	8	8	8	8	8	-	-	-	-	-	-	-	-
Recreation	23	23	23	23	23	-	-	-	-	-	-	-	-
Marketing & Events	11	9	9	9	9	-	-	-	-	-	-	-	-
	96	94	94	95	96	-	-	-	-	-	-	-	-

202/266 - Motor Vehicle Highway

Streets/Traffic & Lighting	51	48	50	51	51	-	-	-	-	-	-	-	-
Curb & Sidewalk	8	7	7	8	8	-	-	-	-	-	-	-	-
	59	55	57	59	59	-	-	-	-	-	-	-	-

211 - Dept of Community Investment Admin

DCI	28	25	24	24	24	-	-	-	-	-	-	-	-
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221 - Landlord Registration Fund

Rental Unit Inspection	4	2	3	3	3	-	-	-	-	-	-	-	-
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City of South Bend

April 30, 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	28	-	-	-	-	-	-	-
Building Maintenance	3	3	3	3	3	-	-	-	-	-	-	-
Radio Shop	3	3	3	3	3	-	-	-	-	-	-	-
Facilities Management	1	1	1	1	1	-	-	-	-	-	-	-
38	34	35	34	35	-	-	-	-	-	-	-	-

226 - Liability Insurance

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

230 - Code Enforcement Fund

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

249 - Public Safety LOIT

Police Department	46	46	50	46	46	-	-	-	-	-	-	-
Fire Department	46	46	41	45	45	-	-	-	-	-	-	-
92	92	91	91	91	-	-	-	-	-	-	-	-

258 - Human Rights Federal Grants

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

279 - IT / Innovation / 311 Call Center

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

600 - Consolidated Building Fund

Building Department	15	15	16	15	15	-	-	-	-	-	-	-
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610 - Solid Waste

Solid Waste	24	23	23	25	23	-	-	-	-	-	-	-
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620 - Water Works

Water Works	67	62	64	65	65	-	-	-	-	-	-	-
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City of South Bend

April 30, 2020

Staffing Headcount

Full-Time Staffing Summary by Fund

Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
640 - Sewer Insurance												
Sewer Repair	2	2	2	2	2	-	-	-	-	-	-	-
641 - Sewage Works												
Sewers	35	34	32	34	34	-	-	-	-	-	-	-
Concrete Crew	4	4	4	3	3	-	-	-	-	-	-	-
Wastewater	44	44	42	44	45	-	-	-	-	-	-	-
Organic Resources	6	6	6	6	6	-	-	-	-	-	-	-
	89	88	84	87	88	-	-	-	-	-	-	-
670 - Century Center												
Century Center	8	6	6	7	7	-	-	-	-	-	-	-
Total Full-Time Employees by Fund	1,156	1,110	1,102	1,111	1,114	-	-	-	-	-	-	-

Full-Time Staffing Summary by Activity

Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
General Government												
Mayor's Office	8	7	8	8	8	-	-	-	-	-	-	-
Community Initiatives	2	2	2	2	2	-	-	-	-	-	-	-
City Clerk	5	5	4	5	5	-	-	-	-	-	-	-
Common Council	9	9	9	9	9	-	-	-	-	-	-	-
Controller's Office	20	20	19	19	20	-	-	-	-	-	-	-
Human Resources	6	6	6	6	6	-	-	-	-	-	-	-
Diversity & Inclusion	3	1	1	3	3	-	-	-	-	-	-	-
Legal Department	11	10	10	9	11	-	-	-	-	-	-	-
	64	60	59	61	64	-	-	-	-	-	-	-
Code Enforcement / Animal Resource Center	34	32	32	33	33	-	-	-	-	-	-	-
Dept. of Community Investment	28	25	24	24	24	-	-	-	-	-	-	-
Venues, Parks & Arts												
Parks & Recreation	96	94	94	95	96	-	-	-	-	-	-	-
Morris PAC & Palais Royale	11	11	11	10	10	-	-	-	-	-	-	-
Century Center	8	6	6	7	7	-	-	-	-	-	-	-
	115	111	111	112	113	-	-	-	-	-	-	-

City of South Bend

April 30, 2020

Staffing Headcount

Full-Time Staffing Summary by Activity

	Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Public Safety													
Police - Sworn Officers	237	226	226	226	224	-	-	-	-	-	-	-	-
Police - Civilians	45	43	43	42	42	-	-	-	-	-	-	-	-
Police - Police Recruit	6	6	6	6	6	-	-	-	-	-	-	-	-
Fire/EMS - Sworn Firefighters	256	245	245	245	246	-	-	-	-	-	-	-	-
Fire/EMS - Civilians	7	7	7	7	7	-	-	-	-	-	-	-	-
Fire/EMS - Fire Recruits	6	18	10	10	10	-	-	-	-	-	-	-	-
	557	545	537	536	535	-	-	-	-	-	-	-	-
Public Works													
Engineering	23	21	21	21	21	-	-	-	-	-	-	-	-
Office of Sustainability	1	1	1	1	1	-	-	-	-	-	-	-	-
AmeriCorps Grant Program	2	1	1	1	1	-	-	-	-	-	-	-	-
Streets & Sewers	100	95	95	98	98	-	-	-	-	-	-	-	-
Solid Waste	24	23	23	25	23	-	-	-	-	-	-	-	-
Wastewater	44	44	42	44	45	-	-	-	-	-	-	-	-
Organic Resources	6	6	6	6	6	-	-	-	-	-	-	-	-
Water Works	67	62	64	65	65	-	-	-	-	-	-	-	-
	267	253	253	261	260	-	-	-	-	-	-	-	-
Liability Insurance/Safety & Risk	3	2	2	2	2	-	-	-	-	-	-	-	-
Innovation & Technology / 311 Call Center	30	28	28	28	28	-	-	-	-	-	-	-	-
Central Services	38	34	35	34	35	-	-	-	-	-	-	-	-
Building Department	15	15	16	15	15	-	-	-	-	-	-	-	-
Human Rights	5	5	5	5	5	-	-	-	-	-	-	-	-
Total Full-Time Employees by Activity	1,156	1,110	1,102	1,111	1,114	-	-	-	-	-	-	-	-

City of South Bend

April 30, 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	1	-	-	-	-	-	-	-	-
Morris Performing Arts Center	5	5	5	5	-	-	-	-	-	-	-	-
Legal Department	1	2	2	1	-	-	-	-	-	-	-	-
Engineering	2	2	2	2	-	-	-	-	-	-	-	-
Police Department	27	21	21	21	-	-	-	-	-	-	-	-
Police Crime Lab	2	2	2	2	-	-	-	-	-	-	-	-
Fire Department	1	1	1	1	-	-	-	-	-	-	-	-
Human Rights	1	1	1	1	-	-	-	-	-	-	-	-
	40	35	35	34	-	-	-	-	-	-	-	-

201 - Parks & Recreation

Maintenance	22	23	23	24	-	-	-	-	-	-	-	-
Golf Courses	26	32	33	33	-	-	-	-	-	-	-	-
Recreation	89	88	83	83	-	-	-	-	-	-	-	-
Marketing & Events	1	1	1	1	-	-	-	-	-	-	-	-
	138	144	140	141	-	-	-	-	-	-	-	-

202 - Motor Vehicle Highway

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

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

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

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

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

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

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

Century Center	8	8	6	6	-	-	-	-	-	-	-	-
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City of South Bend
Staffing Headcount

April 30, 2020

Total Part-Time Employees by Fund	202	203	195	195	-	-	-	-	-	-	-	-
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City of South Bend

April 30, 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	5	-	-	-	-	-	-	-	-
City Clerk	1	1	1	2	-	-	-	-	-	-	-	-
Common Council	6	6	6	6	-	-	-	-	-	-	-	-
Engineering	1	1	1	1	-	-	-	-	-	-	-	-
AmeriCorps Grant Program	12	12	11	11	-	-	-	-	-	-	-	-
	25	25	24	25	-	-	-	-	-	-	-	-

201 - Parks & Recreation

Maintenance	1	-	10	12	-	-	-	-	-	-	-	-
Golf Courses	1	1	-	-	-	-	-	-	-	-	-	-
Recreation	12	12	1	-	-	-	-	-	-	-	-	-
	14	13	11	12	-	-	-	-	-	-	-	-

226 - Liability Insurance

Safety & Risk	1	1	1	1	-	-	-	-	-	-	-	-
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230 - Code Enforcement Fund

Animal Resource Center	3	3	3	3	-	-	-	-	-	-	-	-
NEAT Crew	1	1	1	1	-	-	-	-	-	-	-	-
	4	4	4	4	-	-	-	-	-	-	-	-

620 - Water Works

Water Works	-	-	1	1	-	-	-	-	-	-	-	-
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641 - Sewage Works

Sewers	1	1	1	7	-	-	-	-	-	-	-	-
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Total Paid Temporary, Seasonal, and Intern Staff	45	44	42	50	-	-	-	-	-	-	-	-
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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	1,114	-	-	-	-	-	-
Part Time Staff		202	203	195	195	-	-	-	-	-	-	-	
Temporary / Seasonal		45	44	42	50	-	-	-	-	-	-	-	
City Total	1,156	1,357	1,349	1,348	1,359	-	-	-	-	-	-	-	

**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
Revenue									
Property Taxes	40,719,333	42,705,987	39,697,892	39,697,892	-		-	39,697,892	100%
Intergov./ Shared Revenues	4,544,341	4,780,922	4,325,772	4,325,772	188,567		188,567	4,137,205	96%
Intergov./ Grants	-	419,724	244,724	244,724	79,309		79,309	165,415	68%
Licenses & Permits	267,811	283,282	266,700	266,700	143,534		143,534	123,166	46%
Charges for Services	1,547,108	1,928,048	5,450,877	5,450,877	1,662,678		1,662,678	3,788,199	69%
Fines, Forfeitures, and Fees	16,760	24,068	9,525	9,525	2,805		2,805	6,720	71%
Interest Earnings	476,266	724,748	470,000	470,000	68,251		68,251	401,749	85%
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	1,389,330	657,875		657,875	731,455	53%
Interfund Allocation Reimb	5,428,374	7,460,048	8,523,017	8,523,017	2,840,985		2,840,985	5,682,032	67%
Payment in Lieu of Taxes (PILOT)	6,332,487	6,340,990	-	6,221,791	2,073,927		2,073,927	4,147,864	67%
Interfund Transfers In	428,423	135,000	9,663,757	3,441,966	543,326		543,326	2,898,640	84%
Total Revenue	62,146,619	67,609,085	71,394,042	71,449,094	8,311,257		8,311,257	63,137,837	88%
Expenditures by Dept/Division									
Mayor's Office	871,313	864,336	937,459	1,117,529	396,896	78,096	474,992	642,537	57%
Community Initiatives	-	-	703,488	703,488	37,141	-	37,141	666,347	95%
City Clerk	517,289	498,306	556,675	571,490	144,867	22,312	167,179	404,311	71%
Common Council	571,337	536,158	696,412	730,055	140,074	163,985	304,059	425,996	58%
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	702,446	18,093	720,539	1,557,570	68%
Human Resources	-	-	617,286	617,286	189,034	122	189,156	428,130	69%
Diversity & Inclusion	-	-	496,891	508,776	39,887	-	39,887	468,889	92%
Human Rights	367,811	257,243	315,748	315,802	84,433	41,573	126,006	189,796	60%
Legal Dept	1,088,046	1,177,385	1,405,683	1,405,880	367,598	144	367,742	1,038,138	74%
Engineering	1,472,705	2,724,221	3,162,960	3,405,513	857,802	220,166	1,077,968	2,327,545	68%
Streets	-	-	-	500,000	500,000	-	500,000	-	0%
Office of Sustainability	-	171,719	377,567	479,036	82,061	19,802	101,863	377,173	79%
AmeriCorps Grant Program	17,368	357,600	438,333	453,453	108,095	13,152	121,247	332,206	73%
Police Dept	29,240,338	29,984,939	30,225,276	30,302,621	8,648,632	281,127	8,929,759	21,372,862	71%
Police Crime Lab	-	-	631,268	631,268	167,897	384	168,281	462,987	73%
Fire Dept	21,516,603	21,716,141	25,839,504	25,929,815	7,850,131	262,598	8,112,729	17,817,086	69%
Fire Training Center	-	-	466,500	148,000	7,477	9,122	16,599	131,401	89%
EMS	-	-	538,218	856,718	186,065	23,210	209,275	647,443	76%
Morris Performing Arts Ctr	949,488	1,090,114	1,288,573	1,503,719	527,802	60,167	587,969	915,750	61%
Palais Royale Ballroom	403,873	358,410	391,950	400,782	100,939	21,627	122,566	278,216	69%
Total Expenditures	59,453,854	62,249,290	71,394,042	72,902,340	21,182,276	1,235,680	22,417,956	50,484,383	69%
Expenditures by Type									
Personnel									
Salaries & Wages	35,265,084	36,055,875	41,213,347	41,222,072	11,540,168	-	11,540,168	29,681,904	72%
Fringe Benefits	13,256,488	11,145,074	14,112,093	14,121,450	4,208,991	560	4,209,551	9,911,899	70%
Total Personnel	48,521,572	47,200,949	55,325,440	55,343,522	15,749,158	560	15,749,718	39,593,803	72%
Supplies	1,200,753	1,609,558	2,427,154	2,561,497	595,905	300,703	896,608	1,664,889	65%
Services & Charges									
Professional Services	944,415	1,379,957	1,855,719	2,332,278	568,103	523,164	1,091,267	1,241,011	53%
Printing & Advertising	116,792	134,261	234,467	246,138	36,147	55,918	92,066	154,072	63%
Utilities	661,703	689,427	710,924	710,924	225,355	14,797	240,152	470,772	66%
Education & Training	133,978	91,606	273,980	275,780	14,857	2,743	17,601	258,179	94%
Travel	71,660	86,744	103,685	107,888	13,163	568	13,731	94,157	87%
Repairs & Maintenance	1,378,104	2,110,509	2,328,372	2,447,553	706,810	213,270	920,080	1,527,473	62%
Interfund Allocations	5,746,373	7,614,119	6,910,980	6,910,980	2,303,644	-	2,303,644	4,607,336	67%
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	45,420	-	45,420	403,828	90%
Other Services & Charges	419,596	395,003	574,875	592,507	173,504	123,957	297,461	295,046	50%
Interfund Transfers Out	500	608,052	-	675,579	675,579	-	675,579	-	0%
Total Services & Charges	9,716,529	13,313,668	13,626,148	14,932,021	4,837,212	934,417	5,771,629	9,160,390	61%
Capital	15,000	125,115	15,300	65,300	-	-	-	65,300	100%
Total Expenditures	59,453,854	62,249,290	71,394,042	72,902,340	21,182,276	1,235,680	22,417,956	50,484,382	69%
Net Surplus / (Deficit)	2,692,764	5,359,795	-	(1,453,246)	(12,871,019)		(14,106,699)		
Beginning Cash Balance	36,417,969	38,944,317		44,786,781					
Cash Adjustments	(166,416)	482,669		-					
Ending Cash Balance	38,944,317	44,786,781		43,333,535	32,202,350				
Cash Reserves Target	20,808,849	21,787,252		25,515,819					
								Cash Reserves Target	
								35% of Annual expenditures	
Fund Purpose:									
The General Fund is the primary operating fund for City operations including general government, public safety, certain culture & recreation expenses, and certain debt service obligations. The main source of revenue is property taxes. Secondary sources of revenue include auto and commercial vehicle excise tax, business licensing revenue, EMS billing revenue, and payment in lieu of taxes (PILOT) from the Water and Wastewater Utility.									

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

Department Name	Mayor's Office					Fund/Dept/Div Number	101-0101		
Fund Type	General Fund								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Expenditures by Type									
Personnel									
Salaries & Wages	489,548	537,624	572,098	572,098	187,643	-	187,643	384,455	67%
Fringe Benefits	202,305	181,423	215,808	215,808	59,847	-	59,847	155,961	72%
Total Personnel	691,853	719,047	787,906	787,906	247,490	-	247,490	540,416	69%
Supplies	830	750	700	700	351	-	351	349	50%
Services & Charges									
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	15,926	-	15,926	25,002	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	31,145	-	31,145	62,280	67%
Debt Service									
Principal	3,608	-	-	-	-	-	-	-	-
Interest & Fees	536	-	-	-	-	-	-	-	-
Other Services & Charges	796	186	600	600	10	-	10	590	98%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	178,631	144,539	148,853	328,923	149,054	78,096	227,151	101,772	31%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	871,313	864,336	937,459	1,117,529	396,896	78,096	474,992	642,537	57%
Revenue									
Other Income	3,053	-	20	20	-	-	-	20	100%
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	3,053	-	20	20	-	-	-	20	100%

Department Purpose:

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

Explanation of Revenue Sources:

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

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

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

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

Division Name	Community Initiatives						Fund/Dept/Div Number	101-0105	
Fund Type	General Fund								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		%
Expenditures by Type									
Personnel									
Salaries & Wages	-	-	148,500	148,500	25,819	-	25,819	122,681	83%
Fringe Benefits	-	-	51,988	51,988	11,322	-	11,322	40,666	78%
Total Personnel	-	-	200,488	200,488	37,141	-	37,141	163,347	81%
Supplies									
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	-	-	153,000	153,000	-	-	-	153,000	100%
Printing & Advertising	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	350,000	350,000	-	-	-	350,000	100%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	503,000	503,000	-	-	-	503,000	100%
Capital									
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	703,488	703,488	37,141	-	37,141	666,347	95%
Revenue									
Other Income	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-	-	-	-

Division Purpose:

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

Explanation of Revenue Sources:

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

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

2 New Positions

- GVI Program Manager \$50,000

- Director of Community Initiatives \$98,500

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

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

Division Name	City Clerk					Fund/Dept/Div Number	101-0201		
Fund Type	General Fund								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Expenditures by Type									
Personnel									
Salaries & Wages	252,036	258,911	291,397	291,397	81,115	-	81,115	210,282	72%
Fringe Benefits	101,244	85,361	118,181	118,181	29,548	-	29,548	88,633	75%
Total Personnel	353,280	344,272	409,578	409,578	110,663	-	110,663	298,915	73%
Supplies	4,398	11,385	6,800	6,800	1,471	293	1,764	5,036	74%
Services & Charges									
Professional Services	26,812	20,177	43,000	43,610	13,167	3,263	16,430	27,180	62%
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	16,316	-	16,316	32,640	67%
Other Services & Charges	2,949	2,849	5,152	5,152	414	-	414	4,738	92%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	159,612	142,649	140,297	155,112	32,733	22,019	54,752	100,360	65%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	517,289	498,306	556,675	571,490	144,867	22,312	167,179	404,311	71%
Revenue									
Other Income	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-	-	-	-

Department Purpose:

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

We accomplish our mission by:

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

Explanation of Revenue Sources:

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

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

Goals:

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

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

Division Name	Common Council	Fund/Dept/Div Number	101-0301
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Fund Type	General Fund
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Control	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
Expenditures by Type									
Personnel									
Salaries & Wages	194,749	195,562	225,764	225,764	61,580	-	61,580	164,184	73%
Fringe Benefits	119,188	100,195	143,857	143,857	25,845	-	25,845	118,012	82%
Total Personnel	313,937	295,757	369,621	369,621	87,425	-	87,425	282,196	76%
Supplies	10,068	2,784	9,500	9,590	1,305	690	1,995	7,595	79%
Services & Charges									
Professional Services	139,506	162,889	217,308	225,028	31,483	138,606	170,089	54,939	24%
Printing & Advertising	11,012	12,558	14,076	14,076	2,191	2,069	4,260	9,816	70%
Education & Training	790	496	12,226	12,226	305	(75)	230	11,996	98%
Travel	242	1,378	10,000	10,000	1,479	-	1,479	8,521	85%
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	14,112	-	14,112	28,224	67%
Other Services & Charges	13,188	3,764	16,500	16,833	1,774	1,195	2,969	13,864	82%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	247,332	237,616	317,291	350,844	51,344	163,295	214,639	136,205	39%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	571,337	536,158	696,412	730,055	140,074	163,985	304,059	425,996	58%
Revenue									
Other Income	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-	-	-	-

Department Purpose:

The fiscal body of the City, which exists to make certain that our City Government is always responsive to the needs of our residents and that the betterment of South Bend is always our highest priority.

Explanation of Revenue Sources:

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

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

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

Goals:

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

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

Division Name	WNIT Contract					Fund/Dept/Div Number	101-0302			
Fund Type	General Fund									
Control	City Funds									
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
Expenditures by Type										
Personnel										
Salaries & Wages	-	-	-	-	-	-	-	-	-	
Fringe Benefits	-	-	-	-	-	-	-	-	-	
Total Personnel	-	-	-	-	-	-	-	-	-	
Supplies										
Supplies	-	-	-	-	-	-	-	-	-	
Services & Charges										
Professional Services	-	-	-	-	-	-	-	-	-	
Printing & Advertising	-	-	-	-	-	-	-	-	-	
Utilities	-	-	-	-	-	-	-	-	-	
Education & Training	-	-	-	-	-	-	-	-	-	
Travel	-	-	-	-	-	-	-	-	-	
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	
Interfund Allocations	-	-	-	-	-	-	-	-	-	
Grants & Subsidies	43,000	43,000	43,000	43,000	43,000	-	43,000	-	0%	
Other Services & Charges	-	-	-	-	-	-	-	-	-	
Interfund Transfers Out	-	-	-	-	-	-	-	-	-	
Total Services & Charges	43,000	43,000	43,000	43,000	43,000	-	43,000	-	0%	
Capital										
Capital	-	-	-	-	-	-	-	-	-	
Total Expenditures	43,000	43,000	43,000	43,000	43,000	-	43,000	-	0%	
Revenue										
Other Income	-	-	-	-	-		-	-	-	
Interfund Transfers In	-	-	-	-	-		-	-	-	
Total Revenue	-	-	-	-	-		-	-	-	
Division Purpose:										
In 2012 the City, along with the City of Mishawaka and St. Joseph County, entered into an agreement with WNIT Public Television for the establishment and maintenance of a public access channel which is used to broadcast all public Common Council meetings, among other things. The allocation of costs is \$43,000 to South Bend, \$13,000 to Mishawaka and \$29,000 to Saint Joseph County. The current WNIT contract expires February 2, 2020.										
Explanation of Revenue Sources:										
This department is funded by property tax revenue collected in the General Fund.										

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

Division Name	Controller's Office						Fund/Dept/Div Number	101-0401		
Fund Type	General Fund									
Control	City Funds									
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of	
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget	
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget	
Expenditures by Type										
Personnel										
Salaries & Wages	1,499,948	1,619,488	1,349,985	1,349,985	415,592	-	415,592	934,393	69%	
Fringe Benefits	565,152	502,640	496,175	496,175	152,860	-	152,860	343,315	69%	
Total Personnel	2,065,101	2,122,128	1,846,160	1,846,160	568,451	-	568,451	1,277,708	69%	
Supplies	13,679	14,283	16,420	23,818	9,320	3,458	12,778	11,040	46%	
Services & Charges										
Professional Services	61,887	51,168	69,000	77,000	13,238	14,068	27,305	49,695	65%	
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	2,045	568	2,613	4,847	65%	
Repairs & Maintenance	3,350	784	1,100	1,100	-	-	-	1,100	100%	
Interfund Allocations	196,753	228,287	303,227	303,227	101,075	-	101,075	202,152	67%	
Debt Service										
Principal	8,168	-	-	-	-	-	-	-	-	
Interest & Fees	1,051	-	-	-	-	-	-	-	-	
Other Services & Charges	26,294	33,225	11,585	11,585	6,781	-	6,781	4,804	41%	
Interfund Transfers Out	500	-	-	-	-	-	-	-	-	
Total Services & Charges	315,905	333,308	398,671	408,131	124,674	14,635	139,309	268,821	66%	
Capital	-	-	-	-	-	-	-	-	-	
Total Expenditures	2,394,684	2,469,719	2,261,251	2,278,109	702,446	18,093	720,539	1,557,569	68%	
Revenue										
Other Income	18,712	19,801	5,000	10,052	5,082		5,082	4,971	49%	
Interfund Transfers In	-	-	-	-	-		-	-	-	
Total Revenue	18,712	19,801	5,000	10,052	5,082		5,082	4,971	49%	

Department Purpose:

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

Explanation of Revenue Sources:

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

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

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

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

Division Name	Human Resources	Fund/Dept/Div Number	101-0450
Fund Type	General Fund		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	-	-	373,580	373,580	115,571	-	115,571	258,009	69%
Fringe Benefits	-	-	144,079	144,079	45,623	-	45,623	98,456	68%
Total Personnel	-	-	517,659	517,659	161,194	-	161,194	356,465	69%
Supplies	-	-	750	750	-	-	-	750	100%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	7,060	7,060	999	-	999	6,061	86%
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	26,437	-	26,437	52,880	67%
Other Services & Charges	-	-	6,300	6,300	403	122	525	5,775	92%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	98,877	98,877	27,839	122	27,961	70,916	72%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	617,286	617,286	189,034	122	189,156	428,131	69%
Revenue									
Other Income	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-	-	-	-

Division Purpose:

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

Explanation of Revenue Sources:

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

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

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

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

Division Name	Diversity & Inclusion					Fund/Dept/Div Number	101-0451		
Fund Type	General Fund								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Expenditures by Type									
Personnel									
Salaries & Wages	-	-	209,582	219,582	25,876	-	25,876	193,706	88%
Fringe Benefits	-	-	71,867	73,752	6,650	-	6,650	67,102	91%
Total Personnel	-	-	281,449	293,334	32,527	-	32,527	260,808	89%
Supplies	-	-	1,500	1,500	-	-	-	1,500	100%
Services & Charges									
Professional Services	-	-	80,000	80,000	-	-	-	80,000	100%
Printing & Advertising	-	-	1,500	1,500	-	-	-	1,500	100%
Education & Training	-	-	100,000	100,000	1,000	-	1,000	99,000	99%
Travel	-	-	5,000	5,000	-	-	-	5,000	100%
Interfund Allocations	-	-	18,942	18,942	6,310	-	6,310	12,632	67%
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	8,500	8,500	-	-	-	8,500	100%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	213,942	213,942	7,310	-	7,310	206,632	97%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	496,891	508,776	39,837	-	39,837	468,940	92%
Revenue									
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	-	-	-	-	-	-	-	-	-
Total Revenue	-	-	35,000	85,000	50,000	-	50,000	35,000	41%

Division Purpose:

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

Explanation of Revenue Sources:

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

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

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

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

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

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

Division Name	Human Rights					Fund/Dept/Div Number	101-1008		
Fund Type	General Fund								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Expenditures by Type									
Personnel									
Salaries & Wages	176,018	116,754	163,686	163,686	42,205	-	42,205	121,481	74%
Fringe Benefits	65,074	30,779	64,207	64,207	16,159	-	16,159	48,048	75%
Total Personnel	241,092	147,533	227,893	227,893	58,363	-	58,363	169,529	74%
Supplies	898	1,022	1,000	1,000	643	-	643	357	36%
Services & Charges									
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	2,446	6,755	9,201	54	1%
Interfund Allocations	68,231	49,491	27,145	27,145	9,049	-	9,049	18,096	67%
Other Services & Charges	45,246	45,563	46,439	46,439	13,585	34,818	48,404	(1,965)	-4%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	125,821	108,689	86,855	86,909	25,427	41,573	67,000	19,909	23%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	367,811	257,243	315,748	315,802	84,433	41,573	126,006	189,795	60%
Revenue									
Intergov./ Shared Revenues	-	30,000	30,000	30,000	30,000	-	30,000	-	0%
Other Income	21,734	9,613	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	21,734	39,613	30,000	30,000	30,000	-	30,000	-	0%

Division Purpose:

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

Explanation of Revenue Sources:

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

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

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

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

Division Name	Legal Department					Fund/Dept/Div Number	101-0501		
Fund Type	General Fund								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Expenditures by Type									
Personnel									
Salaries & Wages	708,726	798,210	970,872	970,872	249,513	-	249,513	721,359	74%
Fringe Benefits	272,218	251,604	328,080	328,080	89,816	-	89,816	238,264	73%
Total Personnel	980,943	1,049,814	1,298,952	1,298,952	339,329	-	339,329	959,623	74%
Supplies	2,962	1,771	3,550	3,747	261	-	261	3,486	93%
Services & Charges									
Professional Services	420	475	2,550	2,550	1,345	-	1,345	1,205	47%
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	20,940	-	20,940	41,880	67%
Other Services & Charges	17,336	14,804	20,105	20,105	5,617	-	5,617	14,488	72%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	104,140	125,800	103,181	103,181	28,008	144	28,152	75,029	73%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	1,088,046	1,177,385	1,405,683	1,405,880	367,598	144	367,742	1,038,138	74%
Revenue									
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	18,841	-	18,841	37,688	67%
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	62,452	121,558	136,520	136,520	63,483	-	63,483	73,037	53%

Department Purpose:

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

Explanation of Revenue Sources:

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

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

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

- Board of Public Safety: Address trainings, policies, and procedures
 - Office of Diversity and Inclusion: Support Diversity Initiatives, including implementation of Disparity Study results
 - Area Plan Commission: Review and support of policies and procedures affecting zoning and land in South Bend
- City-wide, all salary caps will increase by 2% from 2019 to 2020. The increase in health insurance is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates. The increase in subscriptions is due to an annual increase incorporated into some of the standing contracts, for which low market rates were negotiated and are considered very cost-effective. There are no other major changes in the department's budget.

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

Division Name	Engineering						Fund/Dept/Div Number	101-0602		
Fund Type	General Fund									
Control	City Funds									
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of	
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget	
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget	
Expenditures by Type										
Personnel										
Salaries & Wages	651,541	1,630,795	1,841,018	1,841,018	464,554	-	464,554	1,376,464	75%	
Fringe Benefits	247,411	515,864	617,268	617,268	173,252	-	173,252	444,016	72%	
Total Personnel	898,952	2,146,659	2,458,286	2,458,286	637,806	-	637,806	1,820,480	74%	
Supplies	13,530	12,665	22,700	23,723	2,779	5,142	7,922	15,801	67%	
Services & Charges										
Professional Services	118,203	139,573	160,000	394,791	61,962	200,046	262,009	132,782	34%	
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	2,601	-	2,601	12,649	83%	
Repairs & Maintenance	19,988	4,840	26,500	33,000	3,372	5,661	9,032	23,968	73%	
Interfund Allocations	344,631	365,366	418,440	418,440	139,480	-	139,480	278,960	67%	
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	4,670	6,610	11,280	10,020	47%	
Interfund Transfers Out	-	-	-	-	-	-	-	-	-	
Total Services & Charges	560,223	564,896	681,974	923,504	217,216	215,024	432,240	491,263	53%	
Capital	-	-	-	-	-	-	-	-	-	
Total Expenditures	1,472,705	2,724,221	3,162,960	3,405,513	857,802	220,166	1,077,968	2,327,544	68%	
Revenue										
Licenses & Permits	146,082	160,730	127,000	127,000	60,637	-	60,637	66,363	52%	
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	478,953	-	478,953	957,928	67%	
Interfund Transfers In	-	-	-	-	-	-	-	-	-	
Total Revenue	272,510	1,707,827	1,793,478	1,793,478	786,832	-	786,832	1,006,646	56%	

Division Purpose:

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

Explanation of Revenue Sources:

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

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

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

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

Division Name	Office of Sustainability	Fund/Dept/Div Number	101-0616
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Fund Type	General Fund
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Control	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
Expenditures by Type									
Personnel									
Salaries & Wages	-	81,071	110,252	110,252	25,718	-	25,718	84,534	77%
Fringe Benefits	-	26,572	30,801	30,801	9,401	-	9,401	21,400	69%
Total Personnel	-	107,643	141,053	141,053	35,119	-	35,119	105,934	75%
Supplies	-	3,934	23,800	41,070	5,729	17,902	23,631	17,440	42%
Services & Charges									
Professional Services	-	37,201	190,000	209,250	32,777	1,900	34,677	174,574	83%
Printing & Advertising	-	-	674	674	-	-	-	674	100%
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	18	2,800	2,800	86	-	86	2,714	97%
Travel	-	201	3,800	3,800	-	-	-	3,800	100%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	19,234	9,740	9,740	3,252	-	3,252	6,488	67%
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	3,487	5,700	20,649	5,098	-	5,098	15,551	75%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	60,142	212,714	246,913	41,213	1,900	43,113	203,801	83%
Capital	-	-	-	50,000	-	-	-	50,000	100%
Total Expenditures	-	171,719	377,567	479,036	82,061	19,802	101,863	377,175	79%
Revenue									
Intergov./ Grants	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	69,005	-	-	-	9,299	-	9,299	(9,299)	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	69,005	-	-	-	9,299	-	9,299	(9,299)	-

Division Purpose:

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

Goals:

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

Explanation of Revenue Sources:

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

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

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

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

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

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

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

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

Division Name	AmeriCorps Grant Program						Fund/Dept/Div Number	101-0628		
Fund Type	General Fund									
Control	City Funds									
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of	
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget	
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget	
Expenditures by Type										
Personnel										
Salaries & Wages	13,424	244,129	262,722	262,722	75,471	-	75,471	187,251	71%	
Fringe Benefits	3,252	40,651	57,060	57,060	12,280	-	12,280	44,780	78%	
Total Personnel	16,677	284,780	319,782	319,782	87,751	-	87,751	232,031	73%	
Supplies	53	43,669	48,850	53,068	3,735	4,218	7,953	45,115	85%	
Services & Charges										
Professional Services	-	12,054	44,051	52,653	14,227	6,634	20,862	31,791	60%	
Printing & Advertising	-	594	1,200	1,200	90	-	90	1,110	93%	
Education & Training	-	4,769	7,624	9,424	676	1,800	2,476	6,948	74%	
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	956	500	1,456	5,864	80%	
Interfund Transfers Out	-	-	-	-	-	-	-	-	-	
Total Services & Charges	638	29,151	69,701	80,603	16,610	8,934	25,544	55,059	68%	
Capital	-	-	-	-	-	-	-	-	-	
Total Expenditures	17,368	357,600	438,333	453,453	108,095	13,152	121,247	332,205	73%	
Revenue										
Intergov./ Grants	-	117,240	177,238	177,238	79,309	-	79,309	97,929	55%	
Other Income	-	-	-	-	-	-	-	-	-	
Interfund Transfers In	-	135,000	70,000	70,000	10,000	-	10,000	60,000	86%	
Total Revenue	-	252,240	247,238	247,238	89,309	-	89,309	157,929	64%	

Division Purpose:

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

Goals:

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

Explanation of Revenue Sources:

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

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

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

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

Division Name	Police Department					Fund/Dept/Div Number	101-0801		
Fund Type	General Fund								
Control	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	17,703,733	17,218,225	17,208,074	17,206,799	4,707,235	-	4,707,235	12,499,564	73%
Fringe Benefits	6,365,856	5,275,228	5,737,594	5,738,869	1,715,079	-	1,715,079	4,023,790	70%
Total Personnel	24,069,590	22,493,452	22,945,668	22,945,668	6,422,314	-	6,422,314	16,523,354	72%
Supplies	715,253	905,823	1,274,943	1,325,893	234,847	132,577	367,424	958,469	72%
Services & Charges									
Professional Services	434,585	657,704	575,000	578,586	269,052	6,489	275,541	303,045	52%
Printing & Advertising	-	-	24,721	24,721	-	-	-	24,721	100%
Utilities	183,917	185,066	174,408	174,408	50,315	8,904	59,218	115,190	66%
Education & Training	4,785	350	-	-	-	-	-	-	-
Travel	1,433	1,339	-	-	-	-	-	-	-
Repairs & Maintenance	339,174	906,259	1,042,027	1,063,738	281,512	64,887	346,399	717,339	67%
Interfund Allocations	3,055,248	4,333,272	3,651,431	3,651,431	1,217,143	-	1,217,143	2,434,288	67%
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	2,420	-	2,420	53,828	96%
Other Services & Charges	270,597	252,842	337,158	339,008	99,569	68,270	167,839	171,169	50%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	4,455,495	6,482,779	6,004,665	6,031,060	1,991,471	148,550	2,140,021	3,891,040	65%
Capital	-	102,885	-	-	-	-	-	-	-
Total Expenditures	29,240,338	29,984,939	30,225,276	30,302,621	8,648,632	281,127	8,929,759	21,372,863	71%
Revenue									
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	17,346		17,346	49,104	74%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	289,432	613,356	460,950	460,950	298,533		298,533	162,417	35%

Department Purpose:

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

VISION: To constantly strive for excellence in the quality of police service to help ensure a safe community for everyone.

Explanation of Revenue Sources:

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

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

2020 Changes to Budgeted Personnel

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

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

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

Supplies

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

Services & Charges

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

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

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

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

Division Name	Police Crime Lab					Fund/Dept/Div Number	101-0804		
Fund Type	General Fund								
Control	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	-	-	424,616	424,616	119,191	-	119,191	305,425	72%
Fringe Benefits	-	-	160,375	160,375	45,331	-	45,331	115,044	72%
Total Personnel	-	-	584,991	584,991	164,522	-	164,522	420,469	72%
Supplies	-	-	17,000	17,000	3,375	384	3,760	13,240	78%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Debt Service									
Principal	-	-	25,416	25,416	-	-	-	25,416	100%
Interest & Fees	-	-	3,861	3,861	-	-	-	3,861	100%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	29,277	29,277	-	-	-	29,277	100%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	631,268	631,268	167,897	384	168,281	462,986	73%
Revenue									
Charges for Services	-	-	-	-	925		925	(925)	-
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	-	-	-	-	925		925	(925)	-

Division Purpose:

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

Explanation of Revenue Sources:

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

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

Personnel & Supplies

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

Lab Information Management System (LIMS)

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

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

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	13,090,460	12,884,584	16,336,954	16,336,954	4,754,215	-	4,754,215	11,582,739	71%
Fringe Benefits	5,044,259	3,938,049	5,551,703	5,557,340	1,720,153	-	1,720,153	3,837,187	69%
Total Personnel	18,134,719	16,822,632	21,888,657	21,894,294	6,474,368	-	6,474,368	15,419,926	70%
Supplies	405,751	585,336	570,437	611,000	203,020	103,517	306,537	304,463	50%
Services & Charges									
Professional Services	163,002	294,517	224,000	229,940	26,551	68,399	94,950	134,990	59%
Printing & Advertising	132	-	22,214	22,214	926	2,536	3,462	18,752	84%
Utilities	275,135	287,600	284,666	284,666	103,128	5,893	109,021	175,645	62%
Education & Training	76,396	51,604	93,000	93,000	8,070	1,018	9,089	83,911	90%
Travel	38,825	38,139	20,500	20,500	4,568	-	4,568	15,932	78%
Repairs & Maintenance	911,197	1,042,780	807,000	845,171	389,018	70,773	459,792	385,379	46%
Interfund Allocations	1,498,978	1,979,778	1,890,530	1,890,530	630,170	-	630,170	1,260,360	67%
Other Services & Charges	12,470	5,702	38,500	38,500	10,312	10,461	20,773	17,727	46%
Interfund Transfers Out	-	608,052	-	-	-	-	-	-	-
Total Services & Charges	2,976,134	4,308,172	3,380,410	3,424,521	1,172,743	159,081	1,331,824	2,092,696	61%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	21,516,603	21,716,141	25,839,504	25,929,815	7,850,131	262,598	8,112,729	17,817,085	69%
Revenue									
Intergov./ Grants	-	302,484	67,486	67,486	-	-	-	67,486	100%
Licenses & Permits	-	-	24,000	24,000	6,025	-	6,025	17,975	75%
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	1,623	-	1,623	(623)	-62%
Interfund Transfers In	-	-	1,771,992	1,771,992	-	-	-	1,771,992	100%
Total Revenue	7,213	314,685	1,869,978	1,869,978	7,713	-	7,713	1,862,265	100%

Department Purpose:

The South Bend Fire Department exists to provide our community with the highest quality emergency services protecting life and property through education, response, and dynamic outreach. The objective of the South Bend Fire Department is to provide rapid and efficient response to emergency medical incidents, fires, hazardous materials incidents, and complex rescue situations in order to safeguard the life and property of our citizens. This requires planning and development of response capabilities to ensure that future needs and the efficiency of operations are addressed. Public education and prevention services are provided to ensure citizen safety before an incident occurs. This is the safest and most cost-effective method for providing public safety. The South Bend Fire Department endeavors to give the best emergency medical care available backed by evidence-based medical practices which give citizens the best chance for positive outcomes and continued quality of life. Providing the members of the South Bend Fire Department with the latest and best available equipment and training to perform their duties gives them the tools to effect the best possible outcomes when emergencies occur. The South Bend Fire Department is dedicated to providing expert-level service with an all-hazards approach to public safety.

Explanation of Revenue Sources:

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

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

2020 is the third year of a 4-year collective bargaining agreement - the negotiated 2% increase in wages from 2019 to 2020 is reflected. The South Bend Fire Department conducts recruit academies when its staffing becomes insufficient, generally after the 6th opening. The academy is approximately 21 weeks long - therefore, the department budgets 6 civilian recruit positions for 21 weeks.

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

- The Community Paramedic Program was established to interact with repeat users of the EMS system to assess their needs prior to them calling 911 and taking a trip to the emergency room. This program proved to be very successful and an additional position will be added in 2020 to expand the program and work with even more citizens to prevent unnecessary calls and trips to the emergency room.

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

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

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

Division Name	Fire Training Center					Fund/Dept/Div Number	101-0909		
Fund Type	General Fund								
Control	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-
Supplies	-	-	323,500	5,000	1,684	106	1,790	3,210	64%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	33,000	33,000	3,334	-	3,334	29,666	90%
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	110,000	110,000	2,460	9,016	11,475	98,525	90%
Interfund Allocations	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	143,000	143,000	5,793	9,016	14,809	128,191	90%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	466,500	148,000	7,477	9,122	16,599	131,401	89%
Revenue									
Charges for Services	-	-	50,000	50,000	-		-	50,000	100%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	-	-	50,000	50,000	-		-	50,000	100%

Division Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

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

Division Name	Emergency Medical Services					Fund/Dept/Div Number	101-0902		
Fund Type	General Fund								
Control	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	-	-	138,605	138,605	36,367	-	36,367	102,238	74%
Fringe Benefits	-	-	73,548	73,548	21,684	-	21,684	51,864	71%
Total Personnel	-	-	212,153	212,153	58,051	-	58,051	154,102	73%
Supplies	-	-	65,496	383,996	105,401	22,788	128,189	255,807	67%
Services & Charges									
Professional Services	-	-	80,610	80,610	-	-	-	80,610	100%
Printing & Advertising	-	-	12,200	12,200	-	-	-	12,200	100%
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	4,000	4,000	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	3,383	-	3,383	6,776	67%
Other Services & Charges	-	-	20,000	20,000	13,759	422	14,182	5,818	29%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	260,569	260,569	22,612	422	23,035	237,534	91%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	538,218	856,718	186,065	23,210	209,275	647,443	76%
Revenue									
Charges for Services	-	-	3,593,000	3,593,000	1,196,124		1,196,124	2,396,876	67%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	-	-	3,593,000	3,593,000	1,196,124		1,196,124	2,396,876	67%

Division Purpose:

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

Explanation of Revenue Sources:

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

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

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

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

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

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

Division Name	Morris Performing Arts Center					Fund/Dept/Div Number	101-0404			
Fund Type	General Fund									
Control	City Funds									
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of	
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	& Encumb.	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.	Balance	Percent of	Budget
Expenditures by Type										
Personnel										
Salaries & Wages	363,209	381,917	505,675	505,675	132,845	-	132,845	372,830	74%	
Fringe Benefits	187,894	147,033	210,020	210,580	60,561	560	61,121	149,459	71%	
Total Personnel	551,102	528,950	715,695	716,255	193,406	560	193,966	522,289	73%	
Supplies										
	20,327	20,954	26,886	39,050	18,743	5,708	24,451	14,599	37%	
Services & Charges										
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	10,268	27,406	37,674	17,439	32%	
Utilities	120,748	128,031	136,268	136,268	33,778	-	33,778	102,490	75%	
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	14,383	19,513	33,896	80,795	70%	
Interfund Allocations	179,604	240,405	210,875	210,875	70,283	-	70,283	140,592	67%	
Other Services & Charges	9,062	10,358	19,455	19,455	7,565	1,318	8,883	10,572	54%	
Interfund Transfers Out	-	-	-	175,579	175,579	-	175,579	-	0%	
Total Services & Charges	378,059	517,981	545,992	748,414	315,653	53,899	369,552	378,862	51%	
Capital										
	-	22,230	-	-	-	-	-	-	-	-
Total Expenditures	949,488	1,090,114	1,288,573	1,503,719	527,802	60,167	587,969	915,750	61%	
Revenue										
Charges for Services	1,131,903	1,220,096	1,139,000	1,139,000	138,049	-	138,049	1,000,951	88%	
Other Income	50,540	46,536	50,000	50,000	5,471	-	5,471	44,529	89%	
Interfund Transfers In	-	-	-	-	-	-	-	-	-	
Total Revenue	1,182,443	1,266,632	1,189,000	1,189,000	143,520	-	143,520	1,045,480	88%	

Division Purpose:

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

Explanation of Revenue Sources:

This division is funded by charges for services including facility rental, concessions, ticket handling fees, and more. If the charges for services don't cover the annual expenditures, the remainder is subsidized by property tax revenue. Highly popular Broadway shows, such as Wicked and Phantom of the Opera, have increased profits over the last few years. There is a ticket surcharge fee of \$3.50 per ticket sold: \$1.50 deposited into the General Fund (#101), \$1.00 deposited into Morris/Palais Self-Promotion Fund (#274), and \$1.00 deposited into Morris PAC Capital Fund (#416).

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

In 2020, the position of Event Service Technician will be transferred from the Palais Royale to the Morris PAC. The General Manager-Venues position will continue to be paid out of the Century Center Operations Fund (#670) and allocated back to the Morris at 50% (cost of wages & benefits). This expense is part of Other Interfund Allocations. City-wide, all salary caps will increase by 2% from 2019 to 2020. The increase in health insurance is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates. Maintenance and utilities continue to increase.

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

Division Name	Palais Royale Ballroom					Fund/Dept/Div Number	101-0405		
Fund Type	General Fund								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Expenditures by Type									
Personnel									
Salaries & Wages	121,692	88,606	79,967	79,967	19,659	-	19,659	60,308	75%
Fringe Benefits	82,636	49,675	39,482	39,482	13,579	-	13,579	25,903	66%
Total Personnel	204,328	138,282	119,449	119,449	33,238	-	33,238	86,211	72%
Supplies	13,006	5,181	13,322	13,792	3,239	3,920	7,159	6,633	48%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	25,686	21,346	22,349	23,657	1,193	2,300	3,493	20,164	85%
Utilities	81,902	88,730	82,582	82,582	34,801	-	34,801	47,781	58%
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	14,549	-	14,549	29,088	67%
Other Services & Charges	3,233	2,181	10,761	10,761	2,991	240	3,231	7,530	70%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	171,539	214,947	243,879	252,241	64,462	17,707	82,168	170,071	67%
Capital	15,000	-	15,300	15,300	-	-	-	15,300	100%
Total Expenditures	403,873	358,410	391,950	400,782	100,939	21,627	122,566	278,215	69%
Revenue									
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	-	-	-	-	-	-	-	-	-
Total Revenue	258,625	216,280	249,572	249,572	50,993	-	50,993	198,578	80%

Division Purpose:

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

Explanation of Revenue Sources:

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

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

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

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

Fund Name	Parks & Recreation						Fund Number	201	
Fund Type	Special Revenue Funds								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total		
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Budget	Percent of
			Budget	Budget	Actual	Encumbrances	& Encumb.	Balance	Budget
Revenue									
Property Taxes	9,591,899	10,048,047	9,340,797	9,340,797	-	-	-	9,340,797	100%
Intergov./ Shared Revenues	842,315	890,592	845,000	845,000	-	-	-	845,000	100%
Intergov./ Grants	746,101	3,635,801	-	-	648,098	-	648,098	(648,098)	-
Charges for Services	1,715,313	2,583,508	3,036,794	3,036,794	581,088	-	581,088	2,455,706	81%
Interest Earnings	82,586	126,119	87,861	87,861	(2,723)	-	(2,723)	90,584	103%
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	76,835	-	76,835	5,665	7%
Interfund Transfers In	2,345,846	410,867	800,000	800,000	266,664	-	266,664	533,336	67%
Total Revenue	15,743,288	19,738,852	15,407,952	15,407,952	2,090,712		2,090,712	13,317,240	86%
Expenditures by Division									
Parks Administration	1,259,102	1,723,159	1,514,423	1,514,548	483,517	4,447	487,964	1,026,584	68%
Parks Maintenance	6,304,034	9,873,523	6,685,118	6,883,332	2,277,902	356,580	2,634,482	4,248,850	62%
Golf Courses	1,416,310	1,621,929	1,550,027	1,551,873	352,982	153,068	506,051	1,045,822	67%
Recreation	1,911,046	3,034,640	3,146,517	3,185,143	860,595	65,334	925,929	2,259,214	71%
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	32,066	-	32,066	13,038	29%
Marketing & Events	803,874	965,503	1,266,763	1,277,387	290,535	64,219	354,754	922,633	72%
Regional Cities Grant	1,196,285	3,207,472	-	368,120	288,524	71,805	360,329	7,791	2%
Pokagon Band Donation	-	2,225,000	-	-	-	-	-	-	-
Leighton Foundation Grant	-	1,000,000	500,000	500,000	500,000	-	500,000	-	0%
Total Expenditures	13,647,003	24,394,477	15,407,952	16,025,507	5,436,122	715,454	6,151,575	9,873,932	62%
Expenditures by Type									
Personnel									
Salaries & Wages	5,399,492	5,970,871	6,247,884	6,247,784	1,725,368	-	1,725,368	4,522,416	72%
Fringe Benefits	2,271,216	1,850,776	2,217,404	2,217,932	685,637	428	686,065	1,531,867	69%
Total Personnel	7,670,708	7,821,647	8,465,288	8,465,716	2,411,006	428	2,411,433	6,054,283	72%
Supplies	998,555	1,291,583	1,514,963	1,573,600	344,976	402,840	747,816	825,784	52%
Services & Charges									
Professional Services	423,466	443,489	135,909	288,044	106,014	60,809	166,824	121,221	42%
Printing & Advertising	37,141	112,043	261,929	267,208	32,218	62,066	94,284	172,924	65%
Utilities	651,921	764,164	674,112	674,131	270,522	2,616	273,138	400,993	59%
Education & Training	10,086	23,428	34,500	36,199	4,101	3,014	7,115	29,084	80%
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	209,784	23,539	233,324	213,278	48%
Interfund Allocations	1,064,472	1,672,261	1,421,220	1,421,220	473,732	-	473,732	947,488	67%
Debt Service									
Principal	359,864	456,436	516,346	528,634	178,450	-	178,450	350,184	66%
Interest & Fees	24,972	43,303	50,033	51,872	20,059	-	20,059	31,813	61%
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	205,225	149,145	354,370	351,410	50%
Total Services & Charges	4,135,158	6,116,428	4,927,701	5,163,190	1,867,093	301,190	2,168,283	2,994,908	58%
Capital	842,582	9,164,819	500,000	823,001	813,047	10,996	824,044	(1,043)	0%
Total Expenditures	13,647,003	24,394,477	15,407,952	16,025,507	5,436,122	715,454	6,151,575	9,873,932	62%
Net Surplus / (Deficit)	2,096,285	(4,655,625)	-	(617,555)	(3,345,410)		(4,060,863)		
Beginning Cash Balance	6,210,755	8,298,306		3,641,124					
Cash Adjustments	(8,735)	(1,556)		-					
Ending Cash Balance	8,298,306	3,641,124		3,023,569	301,449				
Cash Reserves Target	3,411,751	6,098,619		4,006,377					
								Cash Reserves Target	
								25% of Annual expenditures	

Fund Purpose:

This fund accounts for the operation of the Parks & Recreation side of South Bend Venues, Parks & Arts (VPA). The purpose is to provide quality spaces, places, and experiences within the City. There are several operational divisions within the department: Administration, Maintenance, Golf, Recreation, and Experience/Marketing. There are three capital/special project divisions: Regional Cities Grant, Pokagon Band Donation, and Leighton Foundation Grant.

Explanation of Revenue Sources:

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

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

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

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		
	Actual	Actual	Original Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	9,591,899	10,048,047	9,340,797	9,340,797	-		-	9,340,797	100%
Intergov./ Shared Revenues	842,315	890,592	845,000	845,000	-		-	845,000	100%
Intergov./ Grants	746,101	3,635,801	-	-	648,098		648,098	(648,098)	-
Charges for Services	2,692,400	2,583,508	3,036,794	3,036,794	581,088		581,088	2,455,706	81%
Fines, Forfeitures, and Fees	-	-	-	-	-		-	-	-
Interest Earnings	99,300	126,119	87,861	87,861	(2,723)		(2,723)	90,584	103%
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	76,835		76,835	5,665	7%
Interfund Transfers In	2,345,846	410,867	800,000	800,000	266,664		266,664	533,336	67%
Total Revenue	16,772,552	19,738,852	15,407,952	15,407,952	2,090,712		2,090,712	13,317,240	86%
Expenditures by Fund									
Parks & Recreation Fund (#201)	13,647,003	24,394,477	15,407,952	16,025,507	5,436,122	715,454	6,151,575	9,873,932	62%
Recreation Nonreverting Fund (#203)	1,780,445	-	-	-	-	-	-	-	-
Parks Capital Fund (#405)	210,170	-	-	-	-	-	-	-	-
Total Expenditures	15,637,617	24,394,477	15,407,952	16,025,507	5,436,122	715,454	6,151,575	9,873,932	62%
Expenditures by Division									
Parks Administration	1,259,102	1,723,159	1,514,423	1,514,548	483,517	4,447	487,964	1,026,584	68%
Parks Maintenance	6,509,835	9,873,523	6,685,118	6,883,332	2,277,902	356,580	2,634,482	4,248,850	62%
Golf Courses	1,420,678	1,621,929	1,550,027	1,551,873	352,982	153,068	506,051	1,045,822	67%
Recreation	3,546,782	3,034,640	3,146,517	3,185,143	860,595	65,334	925,929	2,259,214	71%
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	32,066	-	32,066	13,038	29%
Marketing & Events	948,583	965,503	1,266,763	1,277,387	290,535	64,219	354,754	922,633	72%
Regional Cities Grant	1,196,285	3,207,472	-	368,120	288,524	71,805	360,329	7,791	2%
Pokagon Band Donation	-	2,225,000	-	-	-	-	-	-	-
Leighton Foundation Grant	-	1,000,000	500,000	500,000	500,000	-	500,000	-	0%
Total Expenditures	15,637,617	24,394,477	15,407,952	16,025,507	5,436,122	715,454	6,151,575	9,873,932	62%
Expenditures by Type									
Personnel									
Salaries & Wages	5,703,819	5,970,871	6,247,884	6,247,784	1,725,368	-	1,725,368	4,522,416	72%
Fringe Benefits	2,297,296	1,850,776	2,217,404	2,217,932	685,637	428	686,065	1,531,867	69%
Total Personnel	8,001,115	7,821,647	8,465,288	8,465,716	2,411,006	428	2,411,433	6,054,283	72%
Supplies	1,157,208	1,291,583	1,514,963	1,573,600	344,976	402,840	747,816	825,784	52%
Services & Charges									
Professional Services	553,857	443,489	135,909	288,044	106,014	60,809	166,824	121,221	42%
Printing & Advertising	100,791	112,043	261,929	267,208	32,218	62,066	94,284	172,924	65%
Utilities	651,921	764,164	674,112	674,131	270,522	2,616	273,138	400,993	59%
Education & Training	16,940	23,428	34,500	36,199	4,101	3,014	7,115	29,084	80%
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	209,784	23,539	233,324	213,278	48%
Interfund Allocations	1,174,618	1,672,261	1,421,220	1,421,220	473,732	-	473,732	947,488	67%
Debt Service									
Principal	359,864	456,436	516,346	528,634	178,450	-	178,450	350,184	66%
Interest & Fees	24,972	43,303	50,033	51,872	20,059	-	20,059	31,813	61%
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	205,225	149,145	354,370	351,410	50%
Total Services & Charges	5,595,215	6,116,428	4,927,701	5,163,190	1,867,093	301,190	2,168,283	2,994,908	58%
Capital	884,080	9,164,819	500,000	823,001	813,047	10,996	824,044	(1,043)	0%
Total Expenditures	15,637,617	24,394,477	15,407,952	16,025,507	5,436,122	715,454	6,151,575	9,873,932	62%
Net Surplus / (Deficit)	1,134,934	(4,655,625)	-	(617,555)	(3,345,410)		(4,060,863)		

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

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-
Intergov./ Grants	-	-	-	-	-		-	-	-
Charges for Services	17,373	21,618	15,000	15,000	2,099		2,099	12,901	86%
Interest Earnings	1,025	1,506	566	566	181		181	385	68%
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	18,398	23,124	15,566	15,566	2,280		2,280	13,286	85%

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

Net Surplus / (Deficit)	2,315	15,404	(4,434)	(15,250)	2,280		(8,536)		
Beginning Cash Balance	55,239	57,485		72,873					
Cash Adjustments	(69)	(16)		-					
Ending Cash Balance	57,485	72,873		75,450	75,450				
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

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-
Intergov./ Grants	-	-	-	-	-		-	-	-
Charges for Services	100,932	82,464	105,000	105,000	19,432		19,432	85,568	81%
Interest Earnings	786	3,175	1,794	1,794	507		507	1,287	72%
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	101,718	85,639	106,794	106,794	19,939		19,939	86,855	81%

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

Net Surplus / (Deficit)	101,718	84,683	(8,206)	(8,206)	19,939		19,939		
Beginning Cash Balance	-	101,746		186,401					
Cash Adjustments	28	(28)		-					
Ending Cash Balance	101,746	186,401		178,195	207,098				
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.

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

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	703,118	1,166,972	1,111,962	1,111,962	-		-	1,111,962	100%
Intergov./ Shared Revenues	37,107	74,210	42,232	42,232	-		-	42,232	100%
Intergov./ Grants	-	-	-	-	-		-	-	-
Charges for Services	-	-	-	-	-		-	-	-
Interest Earnings	722	565	2,637	2,637	(593)		(593)	3,230	122%
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	740,947	1,241,747	1,156,831	1,156,831	(593)		(593)	1,157,424	100%

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

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

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	593,304	1,181,140	1,172,968	1,172,968	576,833	-	576,833	596,136	51%
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Net Surplus / (Deficit)	147,643	60,607	(16,137)	(16,137)	(577,425)	-	(577,425)	-	-
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Beginning Cash Balance	-	147,684		208,251		Cash Reserves Target			
Cash Adjustments	41	(41)		-		No reserve requirement			
Ending Cash Balance	147,684	208,251		192,114	(368,327)				
Cash Reserves Target	-	-		-					

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).

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

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-
Intergov./ Grants	-	-	-	-	-		-	-	-
Charges for Services	29,082	23,125	30,000	30,000	-		-	30,000	100%
Interest Earnings	1,054	718	162	162	68		68	94	58%
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	30,136	23,842	30,162	30,162	68		68	30,094	100%

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

Supplies	-	-	-	-	-	-	-	-	-
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Services & Charges									
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	-	-	-	-	-	-	-	-	-
Total Services & Charges	1,249	38,513	30,000	30,000	12,990	1,363	14,353	15,647	52%

Capital	10,000	32,955	-	-	-	-	-	-	-
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Total Expenditures	11,249	71,468	30,000	30,000	12,990	1,363	14,353	15,647	52%
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Net Surplus / (Deficit)	18,887	(47,625)	162	162	(12,922)		(14,285)		
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Beginning Cash Balance	54,612	73,435		25,789		Cash Reserves Target			
Cash Adjustments	(64)	(20)		-		No reserve requirement - Capital fund - spend down to zero			
Ending Cash Balance	73,435	25,789		25,951	12,972				
Cash Reserves Target	-	-		-					

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

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

Explanation of Expenditures and Significant Changes/Variations:
Planned expenditures are for painting, landscaping, and mechanical upgrades.

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

Fund Name	Morris Performing Arts Center Capital	Fund Number	416
Fund Type	Capital Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-
Intergov./ Grants	-	-	-	-	-		-	-	-
Charges for Services	101,251	82,464	105,000	105,000	19,432		19,432	85,568	81%
Interest Earnings	7,145	9,243	3,354	3,354	913		913	2,441	73%
Donations	-	-	-	-	-		-	-	-
Other Income	-	575	-	-	-		-	-	-
Interfund Transfers In	-	-	-	175,579	175,579		175,579	-	0%
Total Revenue	108,396	92,282	108,354	283,933	195,924		195,924	88,009	31%

Expenditures by Type

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

Supplies	6,690	14,469	40,000	40,000	-	-	-	40,000	100%
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Services & Charges									
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	-	-	-	-	-		-	-	-
Total Services & Charges	63,882	21,435	55,000	146,759	90,471	1,974	92,445	54,314	37%

Capital	74,492	14,149	40,000	373,224	-	333,224	333,224	40,000	11%
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Total Expenditures	145,063	50,052	135,000	559,983	90,471	335,198	425,669	134,314	24%
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Net Surplus / (Deficit)	(36,667)	42,229	(26,646)	(276,050)	105,453		(229,745)		
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Beginning Cash Balance	416,215	379,010		421,135					Cash Reserves Target
Cash Adjustments	(537)	(105)		-					
Ending Cash Balance	379,010	421,135		145,085	528,302				No reserve requirement
Cash Reserves Target	-	-		-					

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

The Morris Performing Arts Center was re-opened in 2000 - Many of the assets throughout the building are coming to an end of their useful life and need replacement. The theatrical equipment is outdated and needs to be upgraded to meet the requirements of the performances / acts renting the facility. The Morris is getting ready to celebrate its 100 year anniversary in 2022 and is planning for major renovations. Funds will be raised, deposited, and expensed through the VPA Parks Foundation.

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

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

Fund Name	Palais Royale Historic Preservation	Fund Number	450
Fund Type	Capital Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-
Intergov./ Grants	-	-	-	-	-		-	-	-
Charges for Services	17,661	14,425	15,000	15,000	3,916		3,916	11,084	74%
Interest Earnings	2,107	2,523	229	229	133		133	96	42%
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	19,768	16,948	15,229	15,229	4,048		4,048	11,180	73%

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

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

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	-	38,779	35,000	69,160	34,160	-	34,160	35,000	51%
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Net Surplus / (Deficit)	19,768	(21,831)	(19,771)	(53,931)	(30,112)	(30,112)			
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Beginning Cash Balance	109,771	129,405		107,539		Cash Reserves Target			
Cash Adjustments	(133)	(36)		-					
Ending Cash Balance	129,405	107,539		53,608	77,865	No reserve requirement			
Cash Reserves Target	-	-		-					

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.

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

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-
Intergov./ Grants	-	-	-	-	-		-	-	-
Charges for Services	-	-	-	-	-		-	-	-
Interest Earnings	-	22,489	-	12,652	290		290	12,362	98%
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	-	22,489	-	12,652	290		290	12,362	98%

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

Net Surplus / (Deficit)	-	(3,143,930)	-	(120,929)	(14,313)		(14,313)		
Beginning Cash Balance	-	3,264,859		120,929					
Cash Adjustments	3,264,859	-		-					
Ending Cash Balance	3,264,859	120,929		0	106,616				
Cash Reserves Target	-	-		-					

Cash Reserves Target

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

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

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

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

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

Fund Name	2017 Parks Bond Capital	Fund Number	471
Fund Type	Capital Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-
Intergov./ Grants	-	-	-	-	-		-	-	-
Charges for Services	-	-	-	-	-		-	-	-
Interest Earnings	186,252	260,532	-	-	22,306		22,306	(22,306)	-
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	186,252	260,532	-	-	22,306		22,306	(22,306)	-

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

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

Capital	955,451	4,176,107	-	8,563,296	252,523	1,205,800	1,458,323	7,104,973	83%
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Total Expenditures	1,103,093	4,191,107	-	8,569,760	252,523	1,212,264	1,464,787	7,104,973	83%
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Net Surplus / (Deficit)	(916,841)	(3,930,575)	-	(8,569,760)	(230,217)		(1,442,481)		
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Beginning Cash Balance	13,888,958	12,975,703		9,041,542		Cash Reserves Target			
Cash Adjustments	3,586	(3,586)		-					
Ending Cash Balance	12,975,703	9,041,542		471,782	8,848,117				
Cash Reserves Target	-	-		-		Bond fund - spend down to zero - no reserves			

Fund Purpose:
 This fund was established per the bond agreement in order to track the capital expenditures of the 2017 Parks Bond proceeds. In 2017, the City of South Bend issued a Parks bond in the amount of \$14,075,000 for certain improvements in connection with the MY SB Parks and Trails initiative. The bond closing date was December 20, 2017. The bonds will be repaid over a period of 15 years with the first debt service payment due on July 15, 2018 and the final payment due on January 15, 2033. Debt service payments are tracked in the 2017 Parks Bond Debt Service Fund (#312).

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

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

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

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-
Intergov./ Grants	-	-	-	-	-		-	-	-
Charges for Services	1,224,035	945,347	1,281,977	1,281,977	313,213		313,213	968,764	76%
Fines, Forfeitures, and Fees	65,553	42,745	62,000	62,000	5,738		5,738	56,263	91%
Interest Earnings	23,047	26,939	11,271	11,271	1,989		1,989	9,282	82%
Donations	-	-	-	-	-		-	-	-
Other Income	1,606	16,084	1,200	1,200	20		20	1,180	98%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	1,314,241	1,031,115	1,356,448	1,356,448	320,959		320,959	1,035,489	76%

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

Supplies	969	-							
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Services & Charges									
Professional Services	1,001,178	700,337	500,000	503,000	197,789	328,702	526,491	(23,491)	-5%
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	97,488	104,528	86,296	96,296	38,307	-	38,307	57,989	60%
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	28,055	-	28,055	56,144	67%
Debt Service									
Principal	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	9,444	13,574	5,000	5,000	4,583	-	4,583	417	8%
Total Services & Charges	1,208,148	994,259	990,495	1,145,875	298,330	505,412	803,743	342,132	30%

Capital	-	44,650	190,000	513,680	270,757	52,996	323,753	189,927	37%
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Total Expenditures	1,209,117	1,038,909	1,180,495	1,659,555	569,087	558,408	1,127,495	532,059	32%
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Net Surplus / (Deficit)	105,124	(7,794)	175,953	(303,107)	(248,128)	(806,536)			
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Beginning Cash Balance	1,225,253	1,329,185		1,323,142		Cash Reserves Target			
Cash Adjustments	(1,192)	1,751		-					
Ending Cash Balance	1,329,185	1,323,142		1,020,035	1,080,398				
Cash Reserves Target	302,279	259,727		414,889		25% of Annual expenditures			

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

Explanation of Revenue Sources:
This fund receives revenue from the collection of daily and monthly parking fees at several downtown parking garages. Effective January 2017, the Common Council approved an increase in parking garage rates and parking enforcement fines. It was the first increase in 13 years. There are plans to review increasing rates in 2020.

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

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

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-	-	-	-	-
Other Taxes	1,275,000	1,275,000	1,275,000	1,275,000	637,500	-	637,500	637,500	50%
Intergov./ Grants	-	-	-	-	-	-	-	-	-
Charges for Services	3,157,588	3,192,290	3,590,320	3,590,320	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	3,344	-	3,344	2,931	47%
Interfund Allocation Reimb	-	66,045	68,478	68,478	22,822	-	22,822	45,656	67%
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	4,437,177	4,543,033	4,940,073	4,940,073	1,092,022		1,092,022	3,848,051	78%

Expenditures by Type									
Personnel									
Salaries & Wages	1,370,048	1,385,180	1,523,128	1,523,128	446,672	-	446,672	1,076,456	71%
Fringe Benefits	472,805	441,043	578,952	578,952	144,005	-	144,005	434,947	75%
Total Personnel	1,842,853	1,826,223	2,102,080	2,102,080	590,677		590,677	1,511,403	72%

Supplies	1,224,932	1,145,517	1,418,899	1,419,994	158,683		7,012	165,695	1,254,299	88%
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Services & Charges										
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	116,795	-	116,795	237,194	67%	
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	39,235	25,800	65,035	64,959	50%	
Interfund Allocations	-	162,380	169,544	169,544	56,520	-	56,520	113,024	67%	
Insurance	90,112	57,019	57,047	57,047	17,882	-	17,882	39,165	69%	
Debt Service										
Principal	-	-	-	-	-	-	-	-	-	
Interest & Fees	-	-	-	-	-	-	-	-	-	
Grants & Subsidies	-	-	-	-	-	-	-	-	-	
Other Services & Charges	518,552	512,899	579,589	579,820	121,157	3,178	124,334	455,486	79%	
Interfund Transfers Out	85,909	268,227	93,939	93,939	-	-	-	93,939	100%	
Total Services & Charges	1,191,923	1,556,936	1,476,736	1,513,827	375,631		29,042	404,673	1,109,155	73%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	4,259,708	4,528,676	4,997,715	5,035,901	1,124,991		36,055	1,161,046	3,874,857	77%
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Net Surplus / (Deficit)	177,469	14,358	(57,642)	(95,828)	(32,969)		(69,023)		
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Beginning Cash Balance	1,354,272	1,533,009		1,537,196					
Cash Adjustments	1,268	(10,170)		-					
Ending Cash Balance	1,533,009	1,537,196		1,441,368	1,729,997				
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.

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

Fund Name	Century Center Capital	Fund Number	671
Fund Type	Enterprise Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-	-	-	-	-
Intergov./ Shared Revenues	-	-	-	-	-	-	-	-	-
Intergov./ Grants	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Interest Earnings	2,026	12,966	10,000	10,000	1,865	-	1,865	8,135	81%
Donations	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	177,475	-	-	-	-	-	-	-
Total Revenue	2,026	190,441	10,000	10,000	1,865		1,865	8,135	81%

Expenditures by Type									
Personnel									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-
Supplies									
	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	4,800	66,123	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	4,800	66,123	-	-	-	-	-	-	-
Capital	5,216	-	20,000	1,000,000	-	-	-	1,000,000	100%
Total Expenditures	10,016	66,123	20,000	1,000,000	-	-	-	1,000,000	100%

Net Surplus / (Deficit)	(7,989)	124,318	(10,000)	(990,000)	1,865	1,865
Beginning Cash Balance	865,353	857,363		981,681		
Cash Adjustments	-	-		-		
Ending Cash Balance	857,363	981,681		(8,319)	983,546	
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.

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

Fund Name	Century Center Energy Conservation Debt Svc	Fund Number	672
Fund Type	Debt Service Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-	-	-	-	-
Intergov./ Shared Revenues	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	1,172	-	1,172	28	2%
Donations	-	-	-	-	-	-	-	-	-
Other Income	110,049	104,511	95,720	95,720	49,487	-	49,487	46,233	48%
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	85,909	90,752	93,939	93,939	-	-	-	93,939	100%
Total Revenue	417,430	433,930	412,296	412,296	272,096		272,096	140,200	34%

Expenditures by Type

Personnel									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-
Supplies									
-	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Debt Service									
Principal	162,702	280,090	285,614	285,614	141,409	-	141,409	144,205	50%
Interest & Fees	143,034	135,333	125,482	125,482	63,979	-	63,979	61,504	49%
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	305,736	415,423	411,096	411,096	205,388	-	205,388	205,709	50%
Capital									
-	-	-	-	-	-	-	-	-	-
Total Expenditures	305,736	415,423	411,096	411,096	205,388	-	205,388	205,709	50%

Net Surplus / (Deficit)	111,694	18,507	1,200	1,200	66,709	66,709
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Beginning Cash Balance	58,882	170,609		189,082		Cash Reserves Target
Cash Adjustments	33	(33)		-		
Ending Cash Balance	170,609	189,082		190,282	256,356	No reserve requirement
Cash Reserves Target	-	-		-	-	

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variiances:

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

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

Fund Name	City Cemetery	Fund Number	730
Fund Type	Special Revenue Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-
Intergov./ Grants	-	-	-	-	-		-	-	-
Charges for Services	-	-	-	-	-		-	-	-
Interest Earnings	509	682	120	120	(47)		(47)	167	139%
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	509	682	120	120	(47)		(47)	167	139%

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

Net Surplus / (Deficit)	509	682	(19,880)	(19,880)	(47)		(47)		
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Beginning Cash Balance	28,513	28,987		29,661					
Cash Adjustments	(36)	(8)		-					
Ending Cash Balance	28,987	29,661		9,781	29,855				
Cash Reserves Target	-	-		5,000					

Cash Reserves Target
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.

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

Fund Name	Bowman Cemetery	Fund Number	731
Fund Type	Special Revenue Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-
Intergov./ Grants	-	-	-	-	-		-	-	-
Charges for Services	-	-	-	-	-		-	-	-
Interest Earnings	(126)	10,724	5,791	5,791	(738)		(738)	6,529	113%
Donations	-	-	-	-	-		-	-	-
Other Income	455,998	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	455,872	10,724	5,791	5,791	(738)		(738)	6,529	113%

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

Net Surplus / (Deficit)	455,872	10,724	5,791	5,791	(738)		(738)		
Beginning Cash Balance	-	455,998		466,596					
Cash Adjustments	126	(126)		-					
Ending Cash Balance	455,998	466,596		472,387	469,654				
Cash Reserves Target	400,000	400,000		400,000					

Cash Reserves Target
\$400,000 minimum

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

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

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

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

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-	-	-	-	-
Intergov./ Shared Revenues	-	-	-	-	-	-	-	-	-
Intergov./ Grants	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Interest Earnings	2,787	3,527	2,000	2,000	730	-	730	1,270	64%
Donations	-	-	-	-	-	-	-	-	-
Other Income	31,723	-	-	-	-	-	-	-	-
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	347,259	409,270	377,756	377,756	127,403	-	127,403	250,353	66%
Total Revenue	381,769	412,797	379,756	379,756	128,133		128,133	251,623	66%

Expenditures by Type

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

Supplies	-	-	-	-	-	-	-	-	-
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Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Debt Service									
Principal	210,000	220,000	225,000	225,000	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	-	-	-	-	-	-	-	-	-
Total Services & Charges	379,106	382,731	382,131	382,131	188,891	-	188,891	193,240	51%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	379,106	382,731	382,131	382,131	188,891	-	188,891	193,240	51%
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Net Surplus / (Deficit)	2,662	30,066	(2,375)	(2,375)	(60,757)		(60,757)		
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Beginning Cash Balance	557,768	560,431		590,497					
Cash Adjustments	-	-		-					
Ending Cash Balance	560,431	590,497		588,122	529,739				
Cash Reserves Target	560,431	590,497		588,122					

Cash Reserves Target

100% cash reserves per bond covenants

Fund Purpose:

This fund accounts for the semi-annual payment of debt service principal and interest to the bondholders of the 2015 Parks Bond. The par amount of the 2015 Parks/EDIT bond was \$5,605,000. The debt service reserve will be used towards the last debt service payment.

The accounting records are maintained in trustee bank accounts.

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

The semi-annual debt service payments are set forth in the 20-year debt amortization schedule (debt schedule #141) with the first payment made on February 1, 2016 and the final payment due on August 1, 2035.

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

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

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-	-	-	-	-
Intergov./ Shared Revenues	36,737	5,018	30,000	30,000	-	-	-	30,000	100%
Intergov./ Grants	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Interest Earnings	3,692	5,396	2,281	2,281	599	-	599	1,682	74%
Donations	-	-	-	-	-	-	-	-	-
Other Income	300	310	-	-	18	-	18	(18)	-
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	40,730	10,724	32,281	32,281	617		617	31,664	98%

Expenditures by Type									
Personnel									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-
Supplies									
-	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	20,000	20,000	-	-	-	20,000	100%
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	7,856	-	12,000	12,000	-	-	-	12,000	100%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	7,856	-	32,000	32,000	-	-	-	32,000	100%
Capital									
-	-	45,000	75,000	31,753	-	-	31,753	43,247	58%
Total Expenditures	7,856	-	77,000	107,000	31,753	-	31,753	75,247	70%
Net Surplus / (Deficit)	32,873	10,724	(44,719)	(74,719)	(31,136)		(31,136)		

Beginning Cash Balance	194,467	227,103		237,764		Cash Reserves Target 25% of Annual expenditures
Cash Adjustments	(237)	(63)		-		
Ending Cash Balance	227,103	237,764		163,045	207,595	
Cash Reserves Target	1,964	-		26,750		

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.

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

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-
Intergov./ Grants	-	-	-	-	-		-	-	-
Fines, Forfeitures, and Fees	138	75	200	200	-		-	200	100%
Interest Earnings	232	306	147	147	32		32	115	78%
Donations	750	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	1,120	381	347	347	32		32	315	91%

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

Net Surplus / (Deficit)	266	(242)	(653)	(653)	32		32		
Beginning Cash Balance	12,860	13,109		12,864					
Cash Adjustments	(16)	(4)		-					
Ending Cash Balance	13,109	12,864		12,211	12,949				
Cash Reserves Target	214	156		250					

Cash Reserves Target
 25% of Annual expenditures

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

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

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

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

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-	-	-	-	-
Intergov./ Shared Revenues	-	-	-	-	-	-	-	-	-
Charges for Services	124,980	135,148	120,000	120,000	38,031	-	38,031	81,969	68%
Fines, Forfeitures, and Fees	78,353	103,233	111,000	111,000	33,937	-	33,937	77,063	69%
Interest Earnings	9,917	9,307	2,121	2,121	1,025	-	1,025	1,096	52%
Donations	525	-	1,000	1,000	-	-	-	1,000	100%
Other Income	17,621	38,661	21,000	21,000	9,805	-	9,805	11,195	53%
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	231,395	286,349	255,121	255,121	82,797		82,797	172,323	68%

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

Supplies	173,990	168,527	160,500	201,727	43,921	1,137	45,058	156,669	78%
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Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	77,133	64,459	80,000	86,050	18,496	50	18,546	67,504	78%
Travel	40,706	41,704	50,000	50,000	9,238	-	9,238	40,762	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	-	-	-	-	-	-	-	-	-
Total Services & Charges	183,461	143,643	185,000	193,650	33,529	50	33,579	160,071	83%

Capital	-								
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Total Expenditures	357,452	312,170	345,500	395,377	77,451	1,187	78,638	316,740	80%
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Net Surplus / (Deficit)	(126,057)	(25,821)	(90,379)	(140,256)	5,347		4,160		
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Beginning Cash Balance	573,049	446,232		420,288					
Cash Adjustments	(760)	(123)		-					
Ending Cash Balance	446,232	420,288		280,032	427,345				
Cash Reserves Target	89,363	78,042		98,844					

Cash Reserves Target
25% of Annual expenditures

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

Fund Name	Public Safety LOIT	Fund Number	249
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Fund Type	Special Revenue Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Local Income Taxes	8,487,336	9,205,130	8,766,330	8,766,330	2,922,110		2,922,110	5,844,220	67%
Interest Earnings	22,175	65,117	10,000	10,000	7,184		7,184	2,816	28%
Total Revenue	8,509,511	9,270,247	8,776,330	8,776,330	2,929,294		2,929,294	5,847,036	67%

Expenditures by Department									
Police Department	4,265,266	4,114,929	4,619,658	4,619,658	1,438,028	-	1,438,028	3,181,631	69%
Fire Department	3,273,458	3,867,331	4,330,887	4,330,887	1,281,157	-	1,281,157	3,049,730	70%
Total Expenditures	7,538,724	7,982,259	8,950,545	8,950,545	2,719,184	-	2,719,184	6,231,361	70%

Expenditures by Type									
Personnel									
Salaries & Wages	5,514,445	6,114,800	6,623,926	6,623,926	1,991,626	-	1,991,626	4,632,300	70%
Fringe Benefits	2,024,279	1,867,459	2,326,619	2,326,619	727,558	-	727,558	1,599,061	69%
Total Personnel	7,538,724	7,982,259	8,950,545	8,950,545	2,719,184	-	2,719,184	6,231,361	70%

Total Expenditures	7,538,724	7,982,259	8,950,545	8,950,545	2,719,184	-	2,719,184	6,231,361	70%
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Net Surplus / (Deficit)	970,787	1,287,988	(174,215)	(174,215)	210,110	210,110
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Beginning Cash Balance	988,905	1,958,708		3,246,155		Cash Reserves Target 8% of Annual expenditures - one month reserve
Cash Adjustments	(984)	(541)		-		
Ending Cash Balance	1,958,708	3,246,155		3,071,940	3,469,475	
Cash Reserves Target	603,098	638,581		716,044		

Fund Purpose:
The Public Safety Local Option Income Tax (LOIT) Fund was established in 2010 due to Indiana's property tax "circuit breaker" system that effectively limited property tax receipts. This fund can only be used to pay for Public Safety personnel.

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

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

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

Fund Name	Take Home Vehicle Police	Fund Number	278
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Fund Type	Internal Service Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	13,423	17,664	8,432	8,432	1,796		1,796	6,636	79%
Other Income	3,507	5,333	5,720	5,720	1,440		1,440	4,280	75%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	16,930	22,997	14,152	14,152	3,236		3,236	10,916	77%

Expenditures by Type

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

Supplies	-	-	-	-	-	-	-	-	-
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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	6,635	-	6,635	43,366	87%
Interfund Transfers Out	-	-	-	49,087	49,087	-	49,087	-	0%
Total Services & Charges	18,198	50,000	50,000	99,087	55,722	-	55,722	43,366	44%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	18,198	50,000	50,000	99,087	55,722	-	55,722	43,366	44%
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Net Surplus / (Deficit)	(1,268)	(27,003)	(35,848)	(84,935)	(52,485)	(52,485)
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Beginning Cash Balance	752,925	750,703		723,493	
Cash Adjustments	(954)	(207)		-	
Ending Cash Balance	750,703	723,493		638,558	673,952
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.

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

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-
Charges for Services	-	-	-	-	-		-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-		-	-	-
Interest Earnings	70	94	51	51	10		10	41	80%
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	70	94	51	51	10		10	41	80%

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

Net Surplus / (Deficit)	70	94	51	51	10	10
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Beginning Cash Balance	3,927	3,992		4,085		Cash Reserves Target No reserve requirement - Grant fund - spend down to zero
Cash Adjustments	(5)	(1)		-		
Ending Cash Balance	3,992	4,085		4,136	4,112	
Cash Reserves Target	-	-		-	-	

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.

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

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-		-	-	-
Intergov./ Grants	-	-	75,000	75,000	-		-	75,000	100%
Charges for Services	1,616,582	-	1,801,814	1,801,814	71,436		71,436	1,730,378	96%
Fines, Forfeitures, and Fees	-	-	-	-	-		-	-	-
Interest Earnings	79,982	71,960	8,303	8,303	3,109		3,109	5,194	63%
Donations	-	-	-	-	-		-	-	-
Other Income	3,515	25,437	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	27,741	545,695	-	-	-		-	-	-
Total Revenue	1,727,820	643,092	1,885,117	1,885,117	74,544		74,544	1,810,572	96%

Expenditures by Type

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

Supplies	39,950	18,800	-	-	-		-	-	-
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Services & Charges									
Professional Services	25,402	-	-	-	-		-	-	-
Printing & Advertising	-	-	-	-	-		-	-	-
Utilities	-	-	-	-	-		-	-	-
Education & Training	-	-	-	-	-		-	-	-
Travel	-	-	-	-	-		-	-	-
Repairs & Maintenance	-	-	-	-	-		-	-	-
Interfund Allocations	-	-	-	-	-		-	-	-
Insurance	-	-	-	-	-		-	-	-
Debt Service									
Principal	361,561	434,910	698,185	698,185	10,883		10,883	687,302	98%
Interest & Fees	75,481	43,560	70,888	70,888	335		335	70,553	100%
Grants & Subsidies	-	-	-	-	-		-	-	-
Other Services & Charges	-	-	-	-	-		-	-	-
Interfund Transfers Out	505,276	726,206	743,936	743,936	375,616		375,616	368,320	50%
Total Services & Charges	967,721	1,204,676	1,513,009	1,513,009	386,834		386,834	1,126,175	74%

Capital	919,235	1,570,388	410,000	1,859,316	215,941		1,230,541	1,446,482	412,834	22%
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Total Expenditures	1,926,906	2,793,864	1,923,009	3,372,325	602,775		1,230,541	1,833,316	1,539,009	46%
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Net Surplus / (Deficit)	(199,086)	(2,150,772)	(37,892)	(1,487,208)	(528,231)		(1,758,772)			
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Beginning Cash Balance	4,314,122	4,109,519		1,957,611		Cash Reserves Target				
Cash Adjustments	(5,516)	(1,136)		-						
Ending Cash Balance	4,109,519	1,957,611		470,403	1,437,347					
Cash Reserves Target	-	-		-	-	No reserve requirement - Capital fund - spend down to zero				

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

Capital spending includes Fire Department fleet needs as well as updates and repair & maintenance to Fire Department facilities. To keep the fleet within a serviceable life span, generally the City aims to purchase 2 pumper trucks every 3 years and an aerial apparatus every 5 years. The City also purchases or refurbishes an ambulance each year. The Fire Department also uses this fund to replace necessary equipment such as self contained briefing apparatus (SCBA), cardiac monitors, and turnout gear. In recent years, the City has begun purchasing equipment through five year capital leases. The budgeted expenditures for debt service principal and interest have increased as the capital expenditures for vehicles and equipment has gone down. Interfund Transfers Out includes transfers to debt service funds for principal and interest payments on two different bonds: 2013 EMS/Fire Station/Tower Bonds (final payment 2/1/33, debt schedule #116) and 2018 General Obligation Bonds-Fire Station #9 (final payment 1/15/38, debt schedule #168).

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

Fund Name	Emergency Medical Services Operating	Fund Number	288
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Fund Type	Enterprise Funds
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Control	City Funds
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	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Property Taxes	-	-	-	-	-		-	-	-
Licenses & Permits	24,659	23,943	-	-	-		-	-	-
Charges for Services	6,217,287	5,661,421	-	-	-		-	-	-
Fines, Forfeitures, and Fees	225	1,275	-	-	-		-	-	-
Interest Earnings	48,596	49,036	-	-	5,415		5,415	(5,415)	-
Donations	200	-	-	-	-		-	-	-
Other Income	21,159	2,993	-	-	797		797	(797)	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	988,936	-	-	-		-	-	-
Total Revenue	6,312,126	6,727,604	-	-	6,212		6,212	(6,212)	-

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

Supplies	341,657	351,249	-	1,468	1,468	-	1,468	-	0%
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Services & Charges									
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	52,412	-	52,412	(2,187)	-4%
Interfund Transfers Out	-	-	1,771,992	1,721,406	-	-	-	1,721,406	100%
Total Services & Charges	749,939	675,953	1,771,992	1,822,591	89,096	14,275	103,371	1,719,221	94%

Capital	19,811	35,359	-	-	-	-	-	-	-
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Total Expenditures	6,193,361	6,232,938	1,771,992	1,824,059	90,564	14,275	104,839	1,719,221	94%
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Net Surplus / (Deficit)	118,765	494,666	(1,771,992)	(1,824,059)	(84,352)	(98,626)			
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Beginning Cash Balance	1,829,976	1,961,341		2,514,250		Cash Reserves Target			
Cash Adjustments	12,601	58,242		-					
Ending Cash Balance	1,961,341	2,514,250		690,191	2,344,323	No reserve requirement			
Cash Reserves Target	-	-		-					

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.

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

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-		-	-	-
Licenses & Permits	-	-	-	-	-		-	-	-
Charges for Services	-	9,350	10,000	10,000	-		-	10,000	100%
Fines, Forfeitures, and Fees	-	-	-	-	-		-	-	-
Interest Earnings	451	608	238	238	70		70	168	71%
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	451	9,958	10,238	10,238	70		70	10,168	99%

Expenditures by Type

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

Supplies	8,834	1,457	10,000	10,000	-	2,404	2,404	7,596	76%
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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	-	-	-	-	-		-	-	-
Total Services & Charges	-	-	-	-	-		-	-	-

Capital	-								
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Total Expenditures	8,834	1,457	10,000	10,000	-	2,404	2,404	7,596	76%
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Net Surplus / (Deficit)	(8,383)	8,501	238	238	70		(2,334)		
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Beginning Cash Balance	27,506	19,085		27,582					
Cash Adjustments	(37)	(5)		-					
Ending Cash Balance	19,085	27,582		27,820	27,764				
Cash Reserves Target	2,209	364		2,500					

Cash Reserves Target
25% of Annual expenditures

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

In recent years, this fund has been used to purchase supplies for the HAZMAT response team. No major expenditures are planned.

City of South Bend, Indiana

Monthly Financial Report

March 31, 2020

Fund Name	Indiana River Rescue	Fund Number	291
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Fund Type	Special Revenue Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Charges for Services	100,590	111,870	90,000	90,000	52,000	-	52,000	38,000	42%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-
Interest Earnings	2,726	5,807	2,317	2,317	878	-	878	1,439	62%
Donations	-	24,945	-	-	-	-	-	-	-
Other Income	5,152	-	-	-	-	-	-	-	-
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	108,468	142,622	92,317	92,317	52,878	-	52,878	39,439	43%

Expenditures by Type

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

Supplies	13,277	10,913	18,500	21,282	12,012	8,118	20,130	1,152	5%
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Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	890	1,300	1,300	-	-	-	1,300	100%
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	2,054	10,855	9,000	9,000	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	-	-	-	-	-	-	-	-	-
Total Services & Charges	34,264	20,206	68,300	68,300	425	-	425	67,875	99%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	50,541	31,581	92,300	95,082	12,437	8,118	20,555	74,527	78%
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Net Surplus / (Deficit)	57,927	111,041	17	(2,765)	40,441	32,323	32,323	32,323	32,323
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Beginning Cash Balance	123,859	181,646	-	292,637	-	-	-	-	-
Cash Adjustments	(141)	(50)	-	-	-	-	-	-	-
Ending Cash Balance	181,646	292,637	289,872	289,872	334,269	334,269	334,269	334,269	334,269
Cash Reserves Target	12,635	7,895	-	23,771	-	-	-	-	-

Cash Reserves Target

25% of Annual expenditures

Fund Purpose:

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

Explanation of Revenue Sources:

This fund collects tuition fees for students attending the Indiana River Rescue School. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

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

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

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

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

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

Net Surplus / (Deficit)	(21,735)	-	-	-	-		-	-	-
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Beginning Cash Balance	48,451	26,716		26,716			Cash Reserves Target
Cash Adjustments	-	-		-			
Ending Cash Balance	26,716	26,716		26,716	26,716		No reserve requirement - Grant fund - spend down to zero
Cash Reserves Target	-	-		-			

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

Explanation of Revenue Sources:
There isn't a source of revenue at this time. Per the grant restrictions, no interest is earned on the cash balance in this fund.

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

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

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Charges for Services	21,192	23,525	20,000	20,000	9,250	-	9,250	10,750	54%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-
Interest Earnings	1,711	2,588	1,240	1,240	327	-	327	913	74%
Donations	-	-	-	-	-	-	-	-	-
Other Income	-	175	-	-	-	-	-	-	-
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	22,903	26,288	21,240	21,240	9,577		9,577	11,663	55%

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

Supplies	190	-	1,500	1,500	214	-	214	1,286	86%
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Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	6,150	157	10,000	10,000	-	-	-	10,000	100%
Travel	-	-	1,500	1,500	-	-	-	1,500	100%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Debt Service									
Principal	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	5,249	6,579	9,500	9,500	2,843	-	2,843	6,657	70%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	11,399	6,737	21,000	21,000	2,843	-	2,843	18,157	86%

Capital	-								
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Total Expenditures	11,589	6,737	22,500	22,500	3,057	-	3,057	19,443	86%
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Net Surplus / (Deficit)	11,314	19,551	(1,260)	(1,260)	6,520		6,520		
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Beginning Cash Balance	87,473	98,680		118,204					
Cash Adjustments	(108)	(27)		-					
Ending Cash Balance	98,680	118,204		116,944	125,205				
Cash Reserves Target	2,897	1,684		5,625					

Cash Reserves Target
25% of Annual expenditures

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

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

Explanation of Expenditures and Significant Changes/Variations:
There are no major expenditures planned for this fund.

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

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Intergov./ Shared Revenues	-	-	-	-	-	-	-	-	-
Intergov./ Grants	101,310	56,495	-	249,946	180,998	-	180,998	68,948	28%
Licenses & Permits	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	12,766	9,219	10,000	10,000	2,356	-	2,356	7,644	76%
Interest Earnings	2,278	4,036	1,265	1,265	17	-	17	1,248	99%
Debt Proceeds	-	-	-	-	-	-	-	-	-
Donations	-	5,098	-	-	-	-	-	-	-
Other Income	14,012	1,949	20,000	20,000	-	-	-	20,000	100%
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	130,367	76,798	31,265	281,211	183,371		183,371	97,840	35%

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

Supplies	19,215	65,306	47,000	130,317	86,905	31	86,935	43,382	33%
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Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	300	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	43,835	44,622	45,000	45,000	11,117	6,708	17,825	27,175	60%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	43,835	44,922	45,000	45,000	11,117	6,708	17,825	27,175	60%

Capital	-	-	-	215,909	59,313	155,924	215,238	671	0%
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Total Expenditures	63,050	110,228	92,000	391,226	157,335	162,663	319,998	71,228	18%
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Net Surplus / (Deficit)	67,316	(33,431)	(60,735)	(110,015)	26,036		(136,627)		
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Beginning Cash Balance	135,365	202,528		169,042					
Cash Adjustments	(153)	(56)		-					
Ending Cash Balance	202,528	169,042		59,027	195,766				
Cash Reserves Target	-	-		-					

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

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

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

Explanation of Expenditures and Significant Changes/Variations:
In recent years, this fund has been used to pay for a youth boxing program. The South Bend Police Athletic League (PAL) relaunched in 2006 with the founding of the South Bend Police Boxing Club. This free program matches cops and youth ages 10-18 in a sports mentoring environment. The objective of the Boxing Club is to encourage young people to value peaceful and positive ways to resolve differences and frustrations. It's a way for youth to "put down" violence and death—and "put on" the boxing gloves for a better life. The PAL program is being expanded in 2020, with more funding budgeted in the Police Department's budget in the General Fund (#101). 2019 Capital - \$80,000 for 3D crime scene equipment.

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

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-		-	-	-
Local Income Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	6,201	-	5,000	5,000	-		-	5,000	100%
Intergov./ Grants	-	-	-	-	-		-	-	-
Licenses & Permits	-	-	-	-	-		-	-	-
Charges for Services	-	-	-	-	-		-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-		-	-	-
Interest Earnings	2,654	3,131	1,366	1,366	(357)		(357)	1,723	126%
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	36,436	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	45,291	3,131	6,366	6,366	(357)		(357)	6,723	106%

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

Supplies	-	-	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	-	-	-	-	-		-	-	-
Total Services & Charges	-	-	-	-	-		-	-	-

Capital	22,100	43,499	45,000	45,000	-		-	45,000	100%
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Total Expenditures	22,100	43,499	51,000	51,000	-		-	51,000	100%
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Net Surplus / (Deficit)	23,191	(40,368)	(44,634)	(44,634)	(357)		(357)		
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Beginning Cash Balance	130,729	153,920		113,552					
Cash Adjustments	-	-		-					
Ending Cash Balance	153,920	113,552		68,918	114,119				
Cash Reserves Target	5,525	10,875		12,750					

Cash Reserves Target
25% of Annual expenditures

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

Explanation of Revenue Sources:
This fund's revenue stream is not a steady flow. It is dependent upon the processing and release of funds from the Fed for seized assets in drug activities. This fund also receives revenue from interest earned on the fund's cash balance.

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

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

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

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

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

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

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

Fund Purpose:
This fund is used to pay for the semi-annual payment of debt service principal and interest to the bondholders for the General Obligation Bonds, Series 2018 (debt schedule #168). The bonds were issued to fund the replacement of Fire Station #9 and addition of a classroom building on the grounds of the Luther J Taylor Sr. Fire Training Center. The par amount of the General Obligation Bonds, Series 2018 was \$5,045,000 with a premium of \$37,316. The bonds were closed on March 29, 2018 with a net interest rate of 3.065%.

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

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

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

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-		-	-	-
Local Income Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-
Intergov./ Grants	-	-	-	-	-		-	-	-
Licenses & Permits	-	-	-	-	-		-	-	-
Charges for Services	-	-	-	-	-		-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-		-	-	-
Interest Earnings	55,108	40,384	3,854	3,854	942		942	2,912	76%
Debt Proceeds	5,005,758	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	5,060,866	40,384	3,854	3,854	942		942	2,912	76%

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

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

Capital	1,420,290	3,143,446	-	89,311	62,840	-	62,840	26,471	30%
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Total Expenditures	1,558,865	3,143,446	-	89,311	62,840	-	62,840	26,471	30%
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Net Surplus / (Deficit)	3,502,001	(3,103,062)	3,854	(85,457)	(61,898)		(61,898)		
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Beginning Cash Balance	-	3,502,969		398,940					
Cash Adjustments	968	(968)		-					
Ending Cash Balance	3,502,969	398,940		313,483	338,665				
Cash Reserves Target	-	-		-					

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

Fund Purpose:
This fund is used to track the expenditures of the proceeds from the General Obligation Bonds, Series 2018. The bonds were issued to fund the replacement of Fire Station #9 and addition of a classroom building on the grounds of the Luther J Taylor Sr. Fire Training Center. Payment of debt service principal and interest to the bondholders will be recorded in the 2018 Fire Station #9 Bond Debt Service Fund (#350). Bond issuance costs were recorded in this fund per Ordinance 10576-18 section VII-(a).

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

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

The remaining bond capital proceeds will be used to construct an additional classroom building on the grounds of the Luther J Taylor Sr. Fire Training Center. It will be an approximately 3,000 square foot building and will house a rugged, divisible classroom with the capacity for 100 personnel and additional training props and storage areas.

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

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-		-	-	-
Local Income Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	4,475,669	4,466,993	4,900,000	4,900,000	-		-	4,900,000	100%
Intergov./ Grants	-	-	-	-	-		-	-	-
Licenses & Permits	-	-	-	-	-		-	-	-
Charges for Services	-	-	-	-	-		-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-		-	-	-
Interest Earnings	7,439	7,304	6,502	6,502	220		220	6,282	97%
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	9,010	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	4,492,118	4,474,297	4,906,502	4,906,502	220		220	4,906,282	100%

Expenditures by Type									
Personnel									
Salaries & Wages	4,636,193	4,449,225	4,791,361	4,791,361	1,431,141	-	1,431,141	3,360,220	70%
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	4,636,193	4,449,225	4,791,361	4,791,361	1,431,141	-	1,431,141	3,360,220	70%

Supplies	67	-	100	100	-	-	-	100	100%
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Services & Charges									
Professional Services	3,202	4,000	6,000	6,000	3,500	-	3,500	2,500	42%
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	297	-	297	1,203	80%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	4,121	5,126	7,850	7,850	3,797	-	3,797	4,053	52%

Capital	-								
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Total Expenditures	4,640,381	4,454,351	4,799,311	4,799,311	1,434,937	-	1,434,937	3,364,373	70%
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Net Surplus / (Deficit)	(148,263)	19,946	107,191	107,191	(1,434,718)	(1,434,718)			
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Beginning Cash Balance	464,746	315,853		335,712		Cash Reserves Target			
Cash Adjustments	(629)	(87)		-					
Ending Cash Balance	315,853	335,712		442,903	(1,097,639)	10% of Annual expenditures			
Cash Reserves Target	464,038	445,435		479,931					

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

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

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

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

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-		-	-	-
Local Income Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	4,475,669	4,466,993	4,900,000	4,900,000	-		-	4,900,000	100%
Intergov./ Grants	-	-	-	-	-		-	-	-
Licenses & Permits	-	-	-	-	-		-	-	-
Charges for Services	-	-	-	-	-		-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-		-	-	-
Interest Earnings	7,439	7,304	6,502	6,502	220		220	6,282	97%
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	9,010	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	4,492,118	4,474,297	4,906,502	4,906,502	220		220	4,906,282	100%

Expenditures by Type									
Personnel									
Salaries & Wages	4,636,193	4,449,225	4,791,361	4,791,361	1,431,141	-	1,431,141	3,360,220	70%
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	4,636,193	4,449,225	4,791,361	4,791,361	1,431,141	-	1,431,141	3,360,220	70%

Supplies	67	-	100	100	-	-	-	100	100%
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Services & Charges									
Professional Services	3,202	4,000	6,000	6,000	3,500	-	3,500	2,500	42%
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	297	-	297	1,203	80%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	4,121	5,126	7,850	7,850	3,797	-	3,797	4,053	52%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	4,640,381	4,454,351	4,799,311	4,799,311	1,434,937	-	1,434,937	3,364,373	70%
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Net Surplus / (Deficit)	(148,263)	19,946	107,191	107,191	(1,434,718)		(1,434,718)		
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Beginning Cash Balance	464,746	315,853		335,712					
Cash Adjustments	(629)	(87)		-					
Ending Cash Balance	315,853	335,712		442,903	(1,097,639)				
Cash Reserves Target	464,038	445,435		479,931					

Cash Reserves Target
10% of Annual expenditures

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

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

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

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

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-		-	-	-
Local Income Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-
Intergov./ Grants	-	-	-	-	-		-	-	-
Licenses & Permits	-	-	-	-	-		-	-	-
Charges for Services	-	-	-	-	-		-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-		-	-	-
Interest Earnings	51	55	4	4	6		6	(2)	-50%
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	51	55	4	4	6		6	(2)	-50%

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

Supplies	-	-	-	-	-		-	-	-
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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	601	-	2,020	2,020	-		-	2,020	100%
Interfund Transfers Out	-	-	-	-	-		-	-	-
Total Services & Charges	601	-	2,020	2,020	-		-	2,020	100%

Capital	-	-	-	-	-		-	-	-
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Total Expenditures	601	-	2,020	2,020	-		-	2,020	100%
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Net Surplus / (Deficit)	(550)	55	(2,016)	(2,016)	6		6		
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Beginning Cash Balance	2,889	2,335		2,390					
Cash Adjustments	(4)	(1)		-					
Ending Cash Balance	2,335	2,390		374	2,405				
Cash Reserves Target	-	-		-					

Cash Reserves Target
No reserve requirement

Fund Purpose:
This fund was established to account for donations for the Police K-9 unit and track expenditures of those funds.

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

Explanation of Expenditures and Significant Changes/Variations:
The donations are to be spent on supplies or services directly related to the Police K-9 unit. In recent years, this fund has not been used so the cash balance is growing.

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

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Intergov./ Shared Revenues	-	-	-	-	-	-	-	-	-
Intergov./ Grants	63,513	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-
Interest Earnings	16,217	21,005	20,000	20,000	2,196	-	2,196	17,804	89%
Debt Proceeds	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	100,000	100,000	100,000	100,000	-	-	-	100,000	100%
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	179,731	121,005	120,000	120,000	2,196		2,196	117,804	98%

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

Supplies	-	-	-	-	-	-	-	-	-
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Services & Charges									
Professional Services	98,594	149,969	25,000	873,464	148,993	705,640	854,632	18,832	2%
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	98,594	149,969	25,000	873,464	148,993	705,640	854,632	18,832	2%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	98,594	149,969	25,000	873,464	148,993	705,640	854,632	18,832	2%
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Net Surplus / (Deficit)	81,136	(28,964)	95,000	(753,464)	(146,796)		(852,436)		
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Beginning Cash Balance	876,414	956,464		927,235					
Cash Adjustments	(1,087)	(264)		-					
Ending Cash Balance	956,464	927,235		173,771	784,212				
Cash Reserves Target	-	-		-					

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

Fund Purpose:
This fund is used to account for various EPA grants relating to brownfields. Revenues and expenditures in this fund are grant and project specific and will vary from year to year. EPA's Brownfields Program empowers states, communities, and other stakeholders to work together to prevent, assess, safely clean up, and sustainably reuse brownfields. A brownfield site is real property, the expansion, redevelopment, or reuse of which may be complicated by the presence or potential presence of a hazardous substance, pollutant, or contaminant.
Past grant activity includes:
- Brownfields assessment grant: Hazardous substances grant funds and petroleum grant funds used to conduct Phase I and II environmental site assessments on a city-wide basis. Sites included a former foundry site that is now a city park, a former railroad site in the Studebaker/Oliver project area, and sites in wellhead protection areas.
- Brownfields revolving loan fund grant: Grant used to capitalize a revolving loan fund from which the City of South Bend will provide loans and subgrants to support cleanup activities for sites throughout the city that are contaminated with hazardous substances. Loans will be made based on an environmental prioritization process.
- Brownfields cleanup grant: Grant funds used to clean up the former Oliver Plow Works site. The site is part of the Studebaker/Oliver Plow Works Redevelopment Strategy, a phased approach for eventually redeveloping the entire Studebaker and Oliver factories into two light industrial parks. Grant funds also will be used for remediation and post-cleanup reporting, and community involvement activities.

Explanation of Revenue Sources:
It is unclear whether additional grants will be available after 2017. Other income is derived from repayment from the River West TIF Fund (#324), with the last payment due in 2020.

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

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

Fund Name	Economic Development State Grants	Fund Number	210
Fund Type	Special Revenue Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-		-	-	-
Local Income Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-
Intergov./ Grants	2,375	-	-	-	-		-	-	-
Licenses & Permits	-	-	-	-	-		-	-	-
Charges for Services	-	-	-	-	-		-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-		-	-	-
Interest Earnings	6,784	2,841	3,000	3,000	461		461	2,539	85%
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	54,008	72,010	72,011	72,011	18,003		18,003	54,008	75%
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	63,167	74,851	75,011	75,011	18,463		18,463	56,547	75%

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

Supplies	-	-	-	-	-		-	-	-
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Services & Charges									
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	-	-	-		-	-	-
Total Services & Charges	127,672	355,710	72,011	135,474	32,648	90,218	122,865	12,609	9%

Capital	-	-	-	-	-		-	-	-
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Total Expenditures	127,672	355,710	72,011	135,474	32,648	90,218	122,865	12,609	9%
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Net Surplus / (Deficit)	(64,506)	(280,859)	3,000	(60,463)	(14,185)		(104,402)		
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Beginning Cash Balance	410,752	345,693		64,754					
Cash Adjustments	(553)	(80)		-					
Ending Cash Balance	345,693	64,754		4,291	50,606				
Cash Reserves Target	-	-		-					

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

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

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

Explanation of Expenditures and Significant Changes/Variations:
Expenditures are for debt service payments to the Indiana Development Finance Authority for a loan for the Indiana Brownfields Program with final payment due in 2021.

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

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

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Intergov./ Shared Revenues	-	-	-	-	-	-	-	-	-
Intergov./ Grants	270,192	434,000	464,500	464,500	7,500	-	7,500	457,000	98%
Licenses & Permits	-	-	-	-	-	-	-	-	-
Charges for Services	338,582	212,079	249,070	249,070	107,709	-	107,709	141,361	57%
Fines, Forfeitures, and Fees	-	-	40,000	40,000	14,750	-	14,750	25,250	63%
Interest Earnings	14,158	13,570	15,000	15,000	1,382	-	1,382	13,618	91%
Debt Proceeds	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	4,256	4,123	-	-	990	-	990	(990)	-
Interfund Allocation Reimb	-	-	174,531	174,531	58,179	-	58,179	116,352	67%
Interfund Transfers In	1,866,020	2,350,633	2,288,899	2,288,899	762,963	-	762,963	1,525,936	67%
Total Revenue	2,493,209	3,014,405	3,232,000	3,232,000	953,473		953,473	2,278,527	70%

Expenditures by Type									
Personnel									
Salaries & Wages	1,464,757	1,493,197	1,788,354	1,788,354	477,037	-	477,037	1,311,317	73%
Fringe Benefits	630,626	528,540	665,776	665,776	187,330	-	187,330	478,446	72%
Total Personnel	2,095,383	2,021,736	2,454,130	2,454,130	664,367		664,367	1,789,763	73%

Supplies	19,501	18,276	25,792	28,054	8,813	2,138	10,951	17,103	61%
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Services & Charges									
Professional Services	315,383	155,829	289,100	452,479	49,748	178,088	227,836	224,643	50%
Printing & Advertising	10,940	13,604	24,707	24,773	3,146	2,206	5,352	19,421	78%
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	12,893	88,678	101,571	9,380	8%
Interfund Allocations	390,538	464,363	357,941	357,941	119,317	-	119,317	238,624	67%
Insurance	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	10,694	16,116	18,830	18,926	4,202	692	4,894	14,032	74%
Interfund Transfers Out	-	-	-	-	10,000	-	10,000	(10,000)	-
Total Services & Charges	759,969	695,723	752,078	1,018,494	204,373	271,189	475,562	542,933	53%

Capital	-								
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Total Expenditures	2,874,853	2,735,735	3,232,000	3,500,678	877,553	273,327	1,150,880	2,349,799	67%
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Net Surplus / (Deficit)	(381,644)	278,670	-	(268,678)	75,919		(197,407)		
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Beginning Cash Balance	1,114,625	731,464		1,009,933					
Cash Adjustments	(1,517)	(202)		-					
Ending Cash Balance	731,464	1,009,933		741,255	1,089,961				
Cash Reserves Target	287,485	273,574		350,068					

Cash Reserves Target
10% of Annual expenditures

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

DCI's mission is to spur investment in a stronger South Bend by doing the following:
- Attracting & retaining growing businesses
- Connecting residents to economic opportunities
- Planning for vibrant neighborhoods

Explanation of Revenue Sources:
This fund is mainly funded by transfers from Economic Development Income Tax (EDIT) Fund (#408). Transfers are made on a quarterly basis. This fund also receives revenue from federal grants, transfer from the Building Department (Fund #600), and staff contracts.

Explanation of Expenditures and Significant Changes/Variations:
In 2019, four (4) new positions were added: Engagement Specialist, Zoning Manager, Zoning Specialist, and an Administrative Assistant. The new staff members allow the Department of Community Investment to increase its engagement and outreach into neighborhoods and bring the Planning Commission in-house instead of going through St. Joseph County's Area Plan Commission. In 2020, a part-time position will be added to help promote greater regulatory compliance for HPC and new City zoning responsibilities. Additional capacity can be used to support Business Licensing to reduce the work load of a Code Inspector.

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

Fund Name	Dept of Community Investment Grants					Fund Number	212		
Fund Type	Special Revenue Funds								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		
Revenue									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Intergov./ Shared Revenues	-	-	-	-	-	-	-	-	-
Intergov./ Grants	3,542,536	2,030,043	2,711,000	4,861,000	639,037	-	639,037	4,221,963	87%
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	93,839	-	93,839	109,161	54%
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	3,746,089	2,515,244	2,914,000	5,064,000	732,885	-	732,885	4,331,114	86%
Expenditures by Type									
Personnel									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges									
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	658,453	2,473,566	3,132,019	2,132,935	41%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	3,848,101	2,555,898	2,911,000	5,332,632	658,453	2,581,244	3,239,697	2,092,935	39%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	3,848,101	2,555,898	2,911,000	5,332,632	658,453	2,581,244	3,239,697	2,092,935	39%
Net Surplus / (Deficit)	(102,012)	(40,654)	3,000	(268,632)	74,433	-	(2,506,811)		
Beginning Cash Balance	450,607	347,782	-	305,248	-	-	-	-	-
Cash Adjustments	(813)	(1,880)	-	-	-	-	-	-	-
Ending Cash Balance	347,782	305,248	-	36,616	379,605	-	-	-	-
Cash Reserves Target	-	-	-	-	-	-	-	-	-

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.

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

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Intergov./ Shared Revenues	-	-	-	-	-	-	-	-	-
Intergov./ Grants	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-
Interest Earnings	6,344	625	500	500	111	-	111	389	78%
Debt Proceeds	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	37,508	84,104	30,000	30,000	8,076	-	8,076	21,924	73%
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	43,852	84,730	30,500	30,500	8,187		8,187	22,313	73%

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

Supplies	-	-	-	-	-	-	-	-	-
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Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Debt Service									
Principal	486,081	60,000	40,000	40,000	20,000	-	20,000	20,000	50%
Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	486,081	60,000	40,000	40,000	20,000	-	20,000	20,000	50%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	486,081	60,000	40,000	40,000	20,000	-	20,000	20,000	50%
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Net Surplus / (Deficit)	(442,229)	24,730	(9,500)	(9,500)	(11,813)		(11,813)		
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Beginning Cash Balance	471,939	28,990		53,712					
Cash Adjustments	(720)	(8)		-					
Ending Cash Balance	28,990	53,712		44,212	42,117				
Cash Reserves Target	-	-		-					

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

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

Explanation of Revenue Sources:
Revenue comes from Business Development Corporation (BDC) repayment of Fund 410 miscellaneous revenue used to capitalize BDC loan pool.

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

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

Fund Name	Consolidated Building Fund	Fund Number	600
Fund Type	Enterprise Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Building Department									
Licenses & Permits	1,566,575	1,646,044	1,772,550	1,780,650	354,988		354,988	1,425,662	80%
Interest Earnings	46,652	45,340	25,201	25,201	4,585		4,585	20,616	82%
Other Income	7,186	6,317	3,000	3,000	222		222	2,778	93%
Interfund Transfers In	7,428	-	-	-	-		-	-	-
Total Building Department	1,627,841	1,697,701	1,800,751	1,808,851	359,795		359,795	1,449,056	80%
Total Code Enforcement	1,506,064	2,983,937	-	-	2,129		2,129	(2,129)	-
Total Fund Revenue	3,133,906	4,681,638	1,800,751	1,808,851	361,924		361,924	1,446,927	80%

Expenditures									
Building Department									
Personnel									
Salaries & Wages	681,787	716,916	874,667	874,667	235,400	-	235,400	639,267	73%
Fringe Benefits	319,576	273,508	339,734	339,734	99,236	-	99,236	240,498	71%
Total Personnel	1,001,363	990,425	1,214,401	1,214,401	334,635	-	334,635	879,765	72%
Supplies	21,813	14,307	19,576	24,818	8,354	2,367	10,721	14,097	57%
Services & Charges									
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	6,048	-	6,048	18,952	76%
Interfund Allocations	337,091	252,023	328,799	328,799	109,599	-	109,599	219,200	67%
Debt Service									
Principal	42,475	46,342	42,727	42,727	16,834	-	16,834	25,893	61%
Interest & Fees	3,749	3,141	2,225	2,225	752	-	752	1,473	66%
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	43,665	3,948	20,572	22,072	4,304	-	4,304	17,768	81%
Interfund Transfers Out	-	158,943	-	-	-	-	-	-	-
Total Services & Charges	469,328	490,621	443,516	445,666	142,083	-	142,083	303,584	68%
Capital	-	-	50,000	50,000	-	-	-	50,000	100%
Total Building Department	1,492,504	1,495,352	1,727,493	1,734,885	485,072	2,367	487,440	1,247,446	72%
Total Code Enforcement	2,680,038	3,001,390	-	270,543	23,183	251,167	274,350	(3,807)	-1%
Total Fund Expenditures	4,172,542	4,496,742	1,727,493	2,005,428	508,255	253,534	761,790	1,243,638	62%

Net Surplus / (Deficit)	(1,038,636)	184,896	73,258	(196,577)	(146,332)	(399,866)
Beginning Cash Balance	3,143,961	2,097,307		2,280,373		
Cash Adjustments	(8,018)	(1,830)		-		
Ending Cash Balance	2,097,307	2,280,373		2,083,796	2,143,220	
Cash Reserves Target	1,043,136	1,124,185		501,357		

Cash Reserves Target
25% of Annual expenditures

Fund Purpose:
This fund accounts for the activities of the Building Department. The Building Department regulates the "built environment" through enforcement of current building codes and zoning ordinances. The Building Department's purpose is to promote safe occupancy for all residents of the jurisdiction, serving all properties within the City of South Bend and all properties with a 5 digit address within St. Joseph County.

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

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

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

Fund Name	Industrial Revolving Fund	Fund Number	754
Fund Type	Special Revenue Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-		-	-	-
Local Income Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-
Intergov./ Grants	-	-	-	-	-		-	-	-
Licenses & Permits	-	-	-	-	-		-	-	-
Charges for Services	-	-	-	-	-		-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-		-	-	-
Interest Earnings	-	-	-	-	-		-	-	-
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	234,521	293,958	225,200	225,200	66,561		66,561	158,639	70%
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	234,521	293,958	225,200	225,200	66,561		66,561	158,639	70%

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

Supplies	-	-	-	-	-		-	-	-
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Services & Charges									
Professional Services	89,432	95,223	135,000	130,000	17,711		17,711	112,290	86%
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	3,146		3,146	15,854	83%
Interfund Transfers Out	-	-	-	-	-		-	-	-
Total Services & Charges	102,258	119,441	149,000	149,000	20,856		20,856	128,144	86%

Capital	-	-	-	-	-		-	-	-
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Total Expenditures	102,258	119,441	149,000	149,000	20,856		20,856	128,144	86%
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Net Surplus / (Deficit)	132,263	174,517	76,200	76,200	45,705		45,705		
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Beginning Cash Balance	2,917,106	1,632,491		2,078,333					
Cash Adjustments	(1,416,878)	271,325		-					
Ending Cash Balance	1,632,491	2,078,333		2,154,533			2,140,939		
Cash Reserves Target	-	-		-					

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

Fund Purpose:
The Industrial Revolving Fund is a loan fund for small businesses. It is governed by a separate Board of Directors which contracts with the City's Community Investment Department for administrative services. A City cash reserve target has not been established for the fund, but it operates under federal guidelines with respect the amount of loans and cash balances that must be maintained.

Explanation of Revenue Sources:
This fund receives revenue from the repayments of small business loans. This fund also receives revenue from interest earned on the cash balance at the trustee bank.
The Cash Adjustments row reflects loan activity that doesn't run through a revenue or expense account.

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

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

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-		-	-	-
Local Income Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-
Intergov./ Grants	-	-	-	-	-		-	-	-
Licenses & Permits	-	-	-	-	-		-	-	-
Charges for Services	-	-	-	-	-		-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-		-	-	-
Interest Earnings	4,588	4,629	3,000	3,000	791		791	2,209	74%
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	1,714,000	1,715,500	1,716,500	1,716,500	858,000		858,000	858,500	50%
Total Revenue	1,718,588	1,720,129	1,719,500	1,719,500	858,791		858,791	860,709	50%

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

Supplies	-	-	-	-	-		-	-	-
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Services & Charges									
Professional Services	-	-	-	-	-		-	-	-
Printing & Advertising	-	-	-	-	-		-	-	-
Utilities	-	-	-	-	-		-	-	-
Education & Training	-	-	-	-	-		-	-	-
Travel	-	-	-	-	-		-	-	-
Repairs & Maintenance	-	-	-	-	-		-	-	-
Interfund Allocations	-	-	-	-	-		-	-	-
Insurance	-	-	-	-	-		-	-	-
Debt Service									
Principal	940,000	970,000	1,000,000	1,000,000	495,000		495,000	505,000	51%
Interest & Fees	770,444	742,019	713,044	713,044	360,884		360,884	352,160	49%
Grants & Subsidies	-	-	-	-	-		-	-	-
Other Services & Charges	-	-	-	-	-		-	-	-
Interfund Transfers Out	-	-	-	-	-		-	-	-
Total Services & Charges	1,710,444	1,712,019	1,713,044	1,713,044	855,884		855,884	857,160	50%

Capital	-	-	-	-	-		-	-	-
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Total Expenditures	1,710,444	1,712,019	1,713,044	1,713,044	855,884		855,884	857,160	50%
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Net Surplus / (Deficit)	8,145	8,111	6,456	6,456	2,907		2,907		
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Beginning Cash Balance	1,718,645	1,726,790		815,025					
Cash Adjustments	-	(919,876)		-					
Ending Cash Balance	1,726,790	815,025		821,481	1,737,808				
Cash Reserves Target	1,710,444	1,712,019		821,481					

Cash Reserves Target

100% cash reserves per bond covenants

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

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

Explanation of Expenditures and Significant Changes/Variations:
The River West TIF Fund (#324) transfers money into this fund semi-annually to cover debt service payments. The final payment is due February 1, 2037 (debt schedule #135). The debt service reserve amount will be used towards the last debt service payment. Capital expenditures of this bond were tracked in the Smart Streets Bond Capital Fund (#753).

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

Fund Name	Eddy Street Commons Bond Capital	Fund Number	759
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Fund Type	Capital Funds
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Control	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
Revenue									
Property Taxes	-	-	-	-	-		-	-	-
Local Income Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-
Intergov./ Grants	-	-	-	-	-		-	-	-
Licenses & Permits	-	-	-	-	-		-	-	-
Charges for Services	-	-	-	-	-		-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-		-	-	-
Interest Earnings	121	65	-	-	10		10	(10)	-
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	121	65	-	-	10		10	(10)	-

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

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

Capital	8,477,690	4,602,119	-	3,048,122	528,622	-	528,622	2,519,500	83%
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Total Expenditures	8,479,190	4,602,119	-	3,048,122	528,622	-	528,622	2,519,500	83%
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Net Surplus / (Deficit)	(8,479,069)	(4,602,054)	-	(3,048,122)	(528,612)	(528,612)			
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Beginning Cash Balance	16,129,314	7,650,244		3,048,190		Cash Reserves Target			
Cash Adjustments	-	-		-		No reserve requirement - Bond capital fund - spend down to zero			
Ending Cash Balance	7,650,244	3,048,190		68	2,519,579				
Cash Reserves Target	-	-		-	-				

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.

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

Fund Name Eddy Street Commons Bond Debt Service	Fund Number 760
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Fund Type Debt Service Funds

Control City Funds

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Intergov./ Shared Revenues	-	-	-	-	-	-	-	-	-
Intergov./ Grants	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-
Interest Earnings	6,428	8,792	6,000	6,000	1,472	-	1,472	4,528	75%
Debt Proceeds	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	2,223,472	1,298,125	1,390,625	1,390,625	648,125	-	648,125	742,500	53%
Total Revenue	2,229,900	1,306,917	1,396,625	1,396,625	649,597		649,597	747,028	53%

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

Supplies	-	-	-	-	-	-	-	-	-
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Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Debt Service									
Principal	25,000	50,000	145,000	145,000	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	-	-	-	-	-	-	-	-	-
Total Services & Charges	1,278,472	1,298,125	1,391,625	1,391,625	648,125	-	648,125	743,500	53%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	1,278,472	1,298,125	1,391,625	1,391,625	648,125	-	648,125	743,500	53%
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Net Surplus / (Deficit)	951,428	8,792	5,000	5,000	1,472		1,472		
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Beginning Cash Balance	2,501,480	3,452,908		3,461,700			Cash Reserves Target		
Cash Adjustments	-	-		-					
Ending Cash Balance	3,452,908	3,461,700		3,466,700	3,463,172				
Cash Reserves Target	2,500,000	2,500,000		2,500,000			\$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

Fund Name	Motor Vehicle Highway					Fund Number	202		
Fund Type	Special Revenue Funds								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		of Budget
Revenue									
Intergov./ Shared Revenues	6,870,730	3,209,051	3,041,250	3,041,250	1,009,362		1,009,362	2,031,888	67%
Licenses & Permits	-	3,150	3,000	3,000	725		725	2,275	76%
Charges for Services	246,361	253,301	232,670	232,670	62,615		62,615	170,055	73%
Interest Earnings	137,767	146,469	28,864	28,864	9,295		9,295	19,569	68%
Other Income	56,611	42,383	5,300	5,300	47,478		47,478	(42,178)	-796%
Interfund Allocation Reimb	-	138,150	149,020	149,020	49,668		49,668	99,352	67%
Interfund Transfers In	3,814,963	3,852,066	4,437,750	4,937,750	1,979,254		1,979,254	2,958,496	60%
Total Revenue	11,126,434	7,644,569	7,897,854	8,397,854	3,158,397		3,158,397	5,239,457	62%
Expenditures by Division									
Streets / Traffic & Lighting	8,914,649	9,441,018	7,230,493	7,474,820	2,587,131	487,129	3,074,261	4,400,559	59%
Curb & Sidewalk Program	1,322,900	1,494,709	1,681,932	1,765,355	242,738	58,688	301,426	1,463,929	83%
Total Expenditures	10,237,548	10,935,727	8,912,425	9,240,175	2,829,869	545,817	3,375,687	5,864,488	63%
Expenditures by Type									
Personnel									
Salaries & Wages	2,885,203	2,602,952	2,295,114	2,295,114	926,964	-	926,964	1,368,150	60%
Fringe Benefits	1,351,638	970,717	928,777	928,777	420,341	-	420,341	508,436	55%
Total Personnel	4,236,841	3,573,668	3,223,891	3,223,891	1,347,306	-	1,347,306	1,876,586	58%
Supplies	1,701,021	1,080,335	1,209,775	1,812,474	370,867	442,981	813,848	998,626	55%
Services & Charges									
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	65	458	523	5,217	91%
Utilities	45,568	49,037	49,200	49,820	19,915	6,370	26,285	23,535	47%
Education & Training	4,425	9,540	15,000	15,000	3,775	2,975	6,750	8,250	55%
Travel	1,716	3,391	15,000	15,000	2,210	-	2,210	12,790	85%
Repairs & Maintenance	1,679,173	424,771	1,047,588	690,214	351,668	35,344	387,012	303,202	44%
Interfund Allocations	1,018,733	1,628,279	1,534,987	1,534,987	511,659	-	511,659	1,023,328	67%
Debt Service									
Principal	719,026	734,901	869,006	869,006	186,473	-	186,473	682,533	79%
Interest & Fees	37,504	45,227	69,940	69,940	5,448	-	5,448	64,492	92%
Other Services & Charges	94,989	177,033	123,284	123,381	1,784	1,384	3,168	120,213	97%
Interfund Transfers Out	-	2,500,000	-	-	-	-	-	-	-
Total Services & Charges	4,271,818	6,217,408	4,478,759	4,203,810	1,111,696	102,836	1,214,532	2,989,279	71%
Capital	27,868	64,316	-	-	-	-	-	-	-
Total Expenditures	10,237,548	10,935,727	8,912,425	9,240,175	2,829,869	545,817	3,375,687	5,864,491	63%
Net Surplus / (Deficit)	888,885	(3,291,158)	(1,014,571)	(842,321)	328,527		(217,290)		
Beginning Cash Balance	7,132,834	8,012,501		4,732,078					
Cash Adjustments	(9,218)	10,735		-					
Ending Cash Balance	8,012,501	4,732,078		3,889,757	5,086,008				
Cash Reserves Target	2,559,387	2,733,932		2,310,044					
							Cash Reserves Target		
							25% of Annual expenditures		

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

- Streets:** The Office of Streets repairs and maintains 2,200 lane miles of road surface in the city limits. Maintenance on streets ranges from paving and patching in the summer to plowing snow in the winter. In 2019, 20.59 miles of streets were resurfaced and 878 tons of patch mix were used to fix an estimated 61,217 potholes. In 2019, the Street Department revived its crack-sealing program in an effort to mitigate water infiltration through cracks in the street surface. During this first season, crews crack-sealed 29 miles of streets. In addition to maintenance, Streets maintains around 398 miles of alley surface. Also operating under the Street Department is Unit 211, a 24/7 response vehicle that works with the South Bend Police Department and the South Bend Fire Department for emergencies.
- Traffic & Lighting:** The Office of Traffic & Lighting maintains traffic signs, signals and city-owned street lights, and is responsible for approximately 160 signalized intersections and 3,000 street lights. In 2019, there were roughly 1,650 work orders for sign maintenance, installation and/or removal. Not only does this office provide traffic control in construction areas for the Offices of Streets and Sewers, but Traffic & Lighting also works with the South Bend Police Department to provide traffic control for special events in the city, setting up traffic control for an average of 100 different events in a year. Additionally, Traffic & Lighting is responsible for street painting, i.e., line striping, crosswalks, stop bars, etc. In 2019, they painted 330.03 miles of City streets.
- Curb & Sidewalk:** An annual program to replace sidewalks, curbs, and curb ramps in poor condition at residential properties throughout the City. City Council members select the locations and they are reviewed by Engineering for bidding as a public works project.

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

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

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

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Intergov./ Shared Revenues	-	3,209,051	3,041,250	3,041,250	1,009,362	-	1,009,362	2,031,888	67%
Intergov./ Grants	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-
Interest Earnings	-	12,367	144	144	3,011	-	3,011	(2,867)	-1991%
Debt Proceeds	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	-	3,221,418	3,041,394	3,041,394	1,012,373		1,012,373	2,029,021	67%

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

Supplies	-	1,355,841	1,157,640	1,187,026	15,587	15,958	31,545	1,155,481	97%
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Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	774,629	439,246	1,339,246	33,760	-	33,760	1,305,486	97%
Interfund Allocations	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Debt Service									
Principal	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	774,629	439,246	1,339,246	33,760	-	33,760	1,305,486	97%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	-	2,569,216	3,026,264	3,955,650	49,346	15,958	65,305	3,890,345	98%
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Net Surplus / (Deficit)	-	652,202	15,130	(914,256)	963,027		947,069		
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Beginning Cash Balance	-	-		648,877					
Cash Adjustments	-	(3,325)		-					
Ending Cash Balance	-	648,877		(265,379)	1,617,869				
Cash Reserves Target	-	642,304		988,913					

Cash Reserves Target
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.**

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

Fund Name	Local Roads & Streets					Fund Number	251			
Fund Type	Special Revenue Funds									
Control	City Funds									
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
Revenue										
Property Taxes	-	-	-	-	-	-	-	-	-	
Local Income Taxes	-	-	-	-	-	-	-	-	-	
Intergov./ Shared Revenues	1,827,580	1,858,579	1,539,462	1,539,462	630,304	-	630,304	909,158	59%	
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	12,503	-	12,503	(8,405)	-205%	
Debt Proceeds	-	-	-	-	-	-	-	-	-	
Donations	-	-	-	-	-	-	-	-	-	
Other Income	412,635	38,375	-	-	15,860	-	15,860	(15,860)	-	
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-	
Interfund Transfers In	-	2,500,000	-	-	-	-	-	-	-	
Total Revenue	2,602,744	4,625,282	1,893,560	1,893,560	658,667		658,667	1,234,893	65%	
Expenditures by Type										
Personnel										
Salaries & Wages	-	-	-	-	-	-	-	-	-	
Fringe Benefits	-	-	-	-	-	-	-	-	-	
Total Personnel	-	-	-	-	-	-	-	-	-	
Supplies										
	555,400	63,646	250,000	278,876	3,308	28,876	32,183	246,693	88%	
Services & Charges										
Professional Services	14,000	175,032	80,000	671,081	61,378	535,211	596,589	74,492	11%	
Printing & Advertising	-	-	-	-	-	-	-	-	-	
Utilities	-	-	-	-	-	-	-	-	-	
Education & Training	-	-	-	-	-	-	-	-	-	
Travel	-	-	-	-	-	-	-	-	-	
Repairs & Maintenance	764,121	376,289	1,250,000	1,580,211	33,424	297,286	330,710	1,249,501	79%	
Interfund Allocations	-	-	-	-	-	-	-	-	-	
Insurance	-	-	-	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	-	-	-	
Principal	-	-	-	-	-	-	-	-	-	
Interest & Fees	-	-	-	-	-	-	-	-	-	
Grants & Subsidies	-	-	-	-	-	-	-	-	-	
Other Services & Charges	-	5,000	15,000	15,000	-	-	-	15,000	100%	
Interfund Transfers Out	284,500	617,569	1,000,000	1,000,000	-	-	-	1,000,000	100%	
Total Services & Charges	1,062,621	1,173,890	2,345,000	3,266,292	94,802	832,497	927,299	2,338,993	72%	
Capital										
	391,854	2,095,286	400,000	2,252,797	17,467	1,840,003	1,857,470	395,327	18%	
Total Expenditures	2,009,875	3,332,822	2,995,000	5,797,965	115,577	2,701,376	2,816,953	2,981,013	51%	
Net Surplus / (Deficit)	592,869	1,292,460	(1,101,440)	(3,904,405)	543,090		(2,158,286)			
Beginning Cash Balance	3,340,696	3,929,500		5,220,874						
Cash Adjustments	(4,065)	(1,086)		-						
Ending Cash Balance	3,929,500	5,220,874		1,316,469	5,785,209					
Cash Reserves Target	-	-		-						
Cash Reserves Target										
No reserve requirement										
Fund Purpose:										
This fund is used to track expenditures for road projects managed by the Engineering division of the Department of Public Works.										
Explanation of Revenue Sources:										
This fund receives gas taxes from the State of Indiana as its primary revenue source, forecasted conservatively given the changes in the State's distribution formula. In 2008, wheel tax revenue was moved from this fund to the Motor Vehicle Highway Fund (#202). This fund also receives revenue from interest earned on the fund's cash balance. Grants/Intergovernmental revenue is provided by the Indiana Department of Transportation (INDOT) and reimbursed through progress billing for state approved projects. In 2019, \$2.5 million was transferred from the Economic Development Income Tax Fund (EDIT) Fund (#408) to cover the cost of 20% local match for the Bendix Drive Pavement Replacement Project.										
Explanation of Expenditures and Significant Changes/Variations:										
The major project in this fund is the Bendix Drive Pavement Replacement Project: road reconstruction along Bendix Drive from Lathrop Road to the south end of the bridges over the Indiana Toll Road. The construction cost estimate is \$4,816,000 (2020 letting). Other expenditures are for general street maintenance, traffic calming, outsourced paving, and traffic signal maintenance. Interfund transfers out in 2019 through 2024 are transfers to the Local Road & Bridge Grant Fund (#265) to match the Community Crossings state grant from INDOT. The grant is a 50/50 matching program.										

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

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Intergov./ Shared Revenues	-	-	-	-	-	-	-	-	-
Intergov./ Grants	670,000	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-
Interest Earnings	37,969	10,229	2,181	2,181	273	-	273	1,908	87%
Debt Proceeds	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	185,734	92,453	-	-	-	-	-	-	-
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	254,000	-	-	-	-	-	-	-	-
Total Revenue	1,147,703	102,682	2,181	2,181	273		273	1,908	87%

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

Supplies	-	-	-	-	-	-	-	-	-
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Services & Charges									
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	-	-	-	-	-	-	-	-
Total Services & Charges	1,730,739	257,469	-	23,860	15,349	8,511	23,860	-	0%

Capital	939,155	434,025	-	140,227	23,670	116,557	140,227	-	0%
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Total Expenditures	2,669,894	691,494	-	164,087	39,019	125,068	164,087	-	0%
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Net Surplus / (Deficit)	(1,522,191)	(588,812)	2,181	(161,906)	(38,746)		(163,814)		
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Beginning Cash Balance	2,281,338	759,357		170,335					
Cash Adjustments	210	(210)		-					
Ending Cash Balance	759,357	170,335		8,429	132,282				
Cash Reserves Target	-	-		-					

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

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

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

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

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

Fund Name	Local Road & Bridge Grant					Fund Number	265		
Fund Type	Special Revenue Funds								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		
Revenue									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Intergov./ Shared Revenues	-	-	-	-	-	-	-	-	-
Intergov./ Grants	-	553,253	1,000,000	1,000,000	-	-	-	1,000,000	100%
Licenses & Permits	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-
Interest Earnings	6,282	8,641	2,656	2,656	1,212	-	1,212	1,444	54%
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%
Total Revenue	1,376,782	1,115,147	2,002,656	2,002,656	263,487	-	263,487	1,739,169	87%
Expenditures by Type									
Personnel									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	1,704,898	996,856	2,000,000	2,974,341	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	-	-	-	-	-	-	-	-	-
Total Services & Charges	2,039,640	996,856	2,000,000	2,974,341	95,401	893,987	989,388	1,984,953	67%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	2,039,640	996,856	2,000,000	2,974,341	95,401	893,987	989,388	1,984,953	67%
Net Surplus / (Deficit)	(662,857)	118,291	2,656	(971,685)	168,086	-	(725,901)		
Beginning Cash Balance	992,943	330,177	-	448,377	-	-	-	-	-
Cash Adjustments	91	(91)	-	-	-	-	-	-	-
Ending Cash Balance	330,177	448,377	-	(523,308)	618,288	-	-	-	-
Cash Reserves Target	-	-	-	-	-	-	-	-	-

Cash Reserves Target
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
March 31, 2020**

Fund Name	Major Moves Construction						Fund Number	412	
Fund Type	Capital Funds								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		
Revenue									
Property Taxes	-	-	-	-	-		-	-	-
Local Income Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-
Intergov./ Grants	-	-	-	-	-		-	-	-
Licenses & Permits	-	-	-	-	-		-	-	-
Charges for Services	-	-	-	-	-		-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-		-	-	-
Interest Earnings	50,664	60,743	8,000	8,000	6,084		6,084	1,916	24%
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	-	-	-	-	-		-	-	-
Total Revenue	543,992	644,925	501,328	501,328	252,748		252,748	248,580	50%
Expenditures by Type									
Personnel									
Salaries & Wages	-	-	-	-	-		-	-	-
Fringe Benefits	-	-	-	-	-		-	-	-
Total Personnel	-	-	-	-	-		-	-	-
Supplies	-	-	-	-	-		-	-	-
Services & Charges									
Professional Services	-	1,502	500,000	597,870	6,438	97,127	103,565	494,305	83%
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	671,364	710,820	-	142,099	3,746	138,352	142,099	-	0%
Interfund Allocations	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Debt Service									
Principal	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	671,364	712,322	500,000	739,969	10,185	235,480	245,664	494,305	67%
Capital	7,090	513,712	-	932,316	635,332	79,190	714,522	217,794	23%
Total Expenditures	678,454	1,226,034	500,000	1,672,285	645,517	314,669	960,186	712,099	43%
Net Surplus / (Deficit)	(134,462)	(581,109)	1,328	(1,170,957)	(392,768)		(707,438)		
Beginning Cash Balance	2,910,880	2,772,697		2,190,822					
Cash Adjustments	(3,722)	(766)		-					
Ending Cash Balance	2,772,697	2,190,822		1,019,865	1,806,968				
Cash Reserves Target	-	-		-					
Cash Reserves Target							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.

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

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-		-	-	-
Local Income Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-
Intergov./ Grants	-	-	-	-	-		-	-	-
Licenses & Permits	-	-	-	-	-		-	-	-
Charges for Services	5,408,816	5,463,922	5,604,450	5,604,450	1,780,868		1,780,868	3,823,582	68%
Fines, Forfeitures, and Fees	-	-	-	-	-		-	-	-
Interest Earnings	9,741	10,429	-	-	818		818	(818)	-
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	75,596	13,220	12,700	12,700	97,603		97,603	(84,903)	-660%
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	5,494,152	5,487,571	5,617,150	5,617,150	1,879,289		1,879,289	3,737,861	67%

Expenditures by Type									
Personnel									
Salaries & Wages	1,067,278	1,030,068	1,132,274	1,132,274	312,916		312,916	819,358	72%
Fringe Benefits	502,791	421,865	518,320	518,320	161,945		161,945	356,375	69%
Total Personnel	1,570,069	1,451,934	1,650,594	1,650,594	474,860		474,860	1,175,733	71%

Supplies	277,367	254,413	424,000	454,360	67,749		178,213	245,962	208,398	46%
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Services & Charges										
Professional Services	-	-	-	-	-		-	-	-	
Printing & Advertising	-	-	5,193	5,193	-		-	5,193	100%	
Utilities	-	-	-	-	-		-	-	-	
Education & Training	11,509	975	20,000	20,000	-		-	20,000	100%	
Travel	2,556	1,137	9,900	9,900	-		-	9,900	100%	
Repairs & Maintenance	972,796	810,289	720,000	720,000	326,474		326,474	393,526	55%	
Interfund Allocations	851,115	998,406	958,978	958,978	319,658		319,658	639,320	67%	
Insurance	-	-	-	-	-		-	-	-	
Debt Service	-	-	-	-	-		-	-	-	
Principal	-	-	-	-	-		-	-	-	
Interest & Fees	-	-	-	-	-		-	-	-	
Grants & Subsidies	-	-	-	-	-		-	-	-	
Other Services & Charges	884,322	998,584	1,036,700	1,041,146	266,630		686,402	953,033	88,113	8%
Interfund Transfers Out	1,004,039	1,053,026	1,231,349	1,231,349	335,000		335,000	896,349	73%	
Total Services & Charges	3,726,338	3,862,416	3,982,120	3,986,566	1,247,763		686,402	1,934,165	2,052,401	51%

Capital	-	-	-	-	-		-	-	-
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Total Expenditures	5,573,774	5,568,762	6,056,714	6,091,520	1,790,372		864,616	2,654,987	3,436,532	56%
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Net Surplus / (Deficit)	(79,622)	(81,191)	(439,564)	(474,370)	88,917		(775,698)			
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Beginning Cash Balance	533,909	526,853		448,091		Cash Reserves Target				
Cash Adjustments	72,566	2,429		-						
Ending Cash Balance	526,853	448,091		(26,279)	520,507					
Cash Reserves Target	557,377	556,876		609,152		10% of Annual expenditures				

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

Explanation of Revenue Sources:
This fund is funded by charging City residents a monthly fee for pick-up and disposal of trash at an area landfill/transfer station and recycling centers. The City may pursue a trash/yard waste collection fee increase to cover expenses. The most recent rate increases were in 2008 (ordinance no. 9861-08) and 2017 (ordinance no. 10400-15).

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

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

Fund Name	Solid Waste Capital					Fund Number	611						
Fund Type	Enterprise Funds												
Control	City Funds												
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget				
Revenue													
Property Taxes	-	-	-	-	-		-	-	-				
Local Income Taxes	-	-	-	-	-		-	-	-				
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-				
Intergov./ Grants	-	-	-	-	-		-	-	-				
Licenses & Permits	-	-	-	-	-		-	-	-				
Charges for Services	-	-	-	-	-		-	-	-				
Fines, Forfeitures, and Fees	-	-	-	-	-		-	-	-				
Interest Earnings	1,654	5,160	617	617	512		512	105	17%				
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%				
Total Revenue	1,007,128	1,058,186	1,231,966	1,231,966	335,512		335,512	896,454	73%				
Expenditures by Type													
Personnel													
Salaries & Wages	-	-	-	-	-		-	-	-				
Fringe Benefits	-	-	-	-	-		-	-	-				
Total Personnel	-	-	-	-	-		-	-	-				
Supplies	-	-	-	-	-		-	-	-				
Services & Charges													
Professional Services	-	-	-	-	-		-	-	-				
Printing & Advertising	-	-	-	-	-		-	-	-				
Utilities	-	-	-	-	-		-	-	-				
Education & Training	-	-	-	-	-		-	-	-				
Travel	-	-	-	-	-		-	-	-				
Repairs & Maintenance	-	-	-	-	-		-	-	-				
Interfund Allocations	-	-	-	-	-		-	-	-				
Insurance	-	-	-	-	-		-	-	-				
Debt Service													
Principal	937,090	970,891	1,159,236	1,159,236	390,990		390,990	768,246	66%				
Interest & Fees	65,381	67,113	72,113	72,113	18,006		18,006	54,107	75%				
Grants & Subsidies	-	-	-	-	-		-	-	-				
Other Services & Charges	-	-	-	-	-		-	-	-				
Interfund Transfers Out	-	-	-	-	-		-	-	-				
Total Services & Charges	1,002,470	1,038,004	1,231,349	1,231,349	408,996		408,996	822,353	67%				
Capital	-	-	-	94,000	25,770	94,000	119,770	(25,770)	-27%				
Total Expenditures	1,002,470	1,038,004	1,231,349	1,325,349	434,766	94,000	528,766	796,583	60%				
Net Surplus / (Deficit)	4,657	20,182	617	(93,383)	(99,254)	(193,254)							
Beginning Cash Balance	39,995	44,603		64,773		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center;">Cash Reserves Target</td> </tr> <tr> <td colspan="2" style="text-align: center;">No reserve requirement - Capital fund - spend down to zero</td> </tr> </table>				Cash Reserves Target		No reserve requirement - Capital fund - spend down to zero	
Cash Reserves Target													
No reserve requirement - Capital fund - spend down to zero													
Cash Adjustments	(49)	(12)		-									
Ending Cash Balance	44,603	64,773		(28,610)	(34,217)								
Cash Reserves Target	-	-		-									

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

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

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

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

Fund Name	Water Works Operations	Fund Number	620
Fund Type	Enterprise Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-		-	-	-
Local Income Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-
Intergov./ Grants	-	-	-	-	-		-	-	-
Licenses & Permits	-	-	-	-	-		-	-	-
Charges for Services	15,388,151	18,428,418	19,419,036	19,419,036	5,579,827		5,579,827	13,839,209	71%
Fines, Forfeitures, and Fees	-	-	-	-	-		-	-	-
Interest Earnings	52,112	72,870	30,000	30,000	6,372		6,372	23,628	79%
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	33,509	37,155	47,500	47,500	10,053		10,053	37,447	79%
Interfund Allocation Reimb	1,390,950	1,734,889	1,788,327	1,788,327	596,111		596,111	1,192,216	67%
Interfund Transfers In	108,690	159,826	100,000	100,000	32,594		32,594	67,406	67%
Total Revenue	16,973,411	20,433,157	21,384,863	21,384,863	6,224,957		6,224,957	15,159,906	71%

Expenditures by Type									
Personnel									
Salaries & Wages	3,495,419	3,287,529	3,665,888	3,665,888	1,032,842	-	1,032,842	2,633,046	72%
Fringe Benefits	1,684,791	1,287,012	1,526,296	1,526,296	479,005	-	479,005	1,047,291	69%
Total Personnel	5,180,210	4,574,540	5,192,184	5,192,184	1,511,846	-	1,511,846	3,680,337	71%

Supplies	1,319,059	1,499,242	1,681,960	1,809,578	430,907	180,716	611,623	1,197,955	66%
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Services & Charges									
Professional Services	1,373,050	2,013,180	2,600,930	2,919,460	612,469	665,104	1,277,573	1,641,887	56%
Printing & Advertising	469	1,165	10,359	10,359	337	141	478	9,881	95%
Utilities	777,050	769,708	833,700	833,700	231,965	-	231,965	601,735	72%
Education & Training	11,331	10,627	30,175	36,960	5,654	2,756	8,410	28,550	77%
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	149,718	34,884	184,602	313,583	63%
Interfund Allocations	1,339,518	1,979,352	2,184,334	2,184,334	728,110	-	728,110	1,456,224	67%
Insurance	-	-	-	-	-	-	-	-	-
Debt Service									
Principal	394,755	396,892	402,017	402,017	199,253	-	199,253	202,764	50%
Interest & Fees	35,731	23,014	15,525	15,525	8,664	-	8,664	6,861	44%
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	1,222,554	1,886,371	1,556,920	1,892,763	577,013	354,167	931,180	961,583	51%
Interfund Transfers Out	3,778,273	7,202,176	7,582,928	7,582,928	2,253,421	-	2,253,421	5,329,507	70%
Total Services & Charges	9,294,853	14,606,609	15,625,838	16,394,981	4,769,247	1,057,052	5,826,299	10,568,681	64%

Capital	-								
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Total Expenditures	15,794,122	20,680,391	22,499,982	23,396,743	6,712,001	1,237,767	7,949,768	15,446,973	66%
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Net Surplus / (Deficit)	1,179,289	(247,235)	(1,115,119)	(2,011,880)	(487,043)		(1,724,811)		
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Beginning Cash Balance	3,482,307	4,629,470		4,194,557					
Cash Adjustments	(32,125)	(187,679)		-					
Ending Cash Balance	4,629,470	4,194,557		2,182,677	3,764,463				
Cash Reserves Target	789,706	1,034,020		1,169,837					
							Cash Reserves Target		
							5% of Annual expenditures		

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

Explanation of Revenue Sources:
The general source of the Utilities revenue comes from the water service that is provided to its customers.
Quarter 1 of 2020 includes the final three months of a two phase increase in water rates and charges. Forecast assumptions remain flat with minimal change.
Other Income - consists of reimbursements, sale of fixed assets, and other miscellaneous type sales.
Interfund Allocation Reimbursement - the Utility Customer Service Fee and the Payroll Cost Allocation.
Transfers In - cash interest earnings received from Water Work's Funds 624, 625, 626 and 629.

Explanation of Expenditures, Staffing, and Significant Changes/Variations:
Operation expenses include those incurred in operating source of supply and pumping facilities, treatment facilities and distribution facilities. In addition, customer service costs are related to account billing and collections. Transfers Out provide the funding for annual debt service payments, capital expenditures, additional operations & maintenance (O&M) cash reserves, and for payment in lieu of taxes (PILOT) transferred to the General Fund (#101).
2020 staffing changes include two non-bargaining position title and responsibility changes. Positions are Director of Distribution and Manager-Distribution Services and Records.
In 2019, there was a one-time break in the health insurance cost per employee. In 2020, health insurance cost per employee is budgeted to increase back to the regular rates.
Debt service principal and interest payments are for capital leases used to purchase water meters. The leases will be paid off in 2021 and 2022 (debt schedules #149 & #158).
In 2020, the decrease in Other Services & Charges is due to the 2019 Budget including \$490,000 for the new utility billing software implementation project.

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

Fund Name	Water Works Capital	Fund Number	622
Fund Type	Enterprise Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Intergov./ Shared Revenues	-	-	-	-	-	-	-	-	-
Intergov./ Grants	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Charges for Services	225,863	192,850	100,000	100,000	179,131	-	179,131	(79,131)	-79%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-
Interest Earnings	35,872	73,538	25,000	25,000	13,384	-	13,384	11,616	46%
Debt Proceeds	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	8,053	3,241,000	3,862,000	3,862,000	1,287,344	-	1,287,344	2,574,656	67%
Total Revenue	269,787	3,507,387	3,987,000	3,987,000	1,479,859		1,479,859	2,507,141	63%

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

Supplies	-	-	-	-	-	-	-	-	-
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Services & Charges									
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	-	-	-	-	-	-	-	-	-
Total Services & Charges	11,896	65,611	-	113,792	-	113,791	113,791	1	0%

Capital	512,295	1,147,043	3,142,000	4,756,255	250,287	312,559	562,847	4,193,408	88%
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Total Expenditures	524,191	1,212,655	3,142,000	4,870,047	250,287	426,351	676,638	4,193,409	86%
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Net Surplus / (Deficit)	(254,403)	2,294,733	845,000	(883,047)	1,229,572		803,221		
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Beginning Cash Balance	2,150,002	1,892,832		4,177,611					
Cash Adjustments	(2,767)	(9,954)		-					
Ending Cash Balance	1,892,832	4,177,611		3,294,564	5,432,133				
Cash Reserves Target	-	-		-					

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

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

Explanation of Revenue Sources:
Charges For Services is a system development fee. This is a one-time capital contribution charged to customers making a new connection to the water system.
This fund receives interfund transfers from the Water Works Operations Fund (#620).

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

2020 projects include:

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

Fund Name	Water Works Customer Deposit					Fund Number	624						
Fund Type	Enterprise Funds												
Control	City Funds												
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget				
Revenue													
Property Taxes	-	-	-	-	-		-	-	-				
Local Income Taxes	-	-	-	-	-		-	-	-				
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-				
Intergov./ Grants	-	-	-	-	-		-	-	-				
Licenses & Permits	-	-	-	-	-		-	-	-				
Charges for Services	-	-	-	-	-		-	-	-				
Fines, Forfeitures, and Fees	-	-	-	-	-		-	-	-				
Interest Earnings	26,882	34,493	20,000	20,000	3,231		3,231	16,769	84%				
Debt Proceeds	-	-	-	-	-		-	-	-				
Donations	-	-	-	-	-		-	-	-				
Other Income	-	-	-	-	-		-	-	-				
Interfund Allocation Reimb	-	-	-	-	-		-	-	-				
Interfund Transfers In	-	-	-	-	-		-	-	-				
Total Revenue	26,882	34,493	20,000	20,000	3,231		3,231	16,769	84%				
Expenditures by Type													
Personnel													
Salaries & Wages	-	-	-	-	-	-	-	-	-				
Fringe Benefits	-	-	-	-	-	-	-	-	-				
Total Personnel	-	-	-	-	-	-	-	-	-				
Supplies	-	-	-	-	-	-	-	-	-				
Services & Charges													
Professional Services	-	-	-	-	-	-	-	-	-				
Printing & Advertising	-	-	-	-	-	-	-	-	-				
Utilities	-	-	-	-	-	-	-	-	-				
Education & Training	-	-	-	-	-	-	-	-	-				
Travel	-	-	-	-	-	-	-	-	-				
Repairs & Maintenance	-	-	-	-	-	-	-	-	-				
Interfund Allocations	-	-	-	-	-	-	-	-	-				
Insurance	-	-	-	-	-	-	-	-	-				
Debt Service	-	-	-	-	-	-	-	-	-				
Principal	-	-	-	-	-	-	-	-	-				
Interest & Fees	-	-	-	-	-	-	-	-	-				
Grants & Subsidies	-	-	-	-	-	-	-	-	-				
Other Services & Charges	-	-	-	-	-	-	-	-	-				
Interfund Transfers Out	24,957	34,076	20,000	20,000	8,457	-	8,457	11,543	58%				
Total Services & Charges	24,957	34,076	20,000	20,000	8,457	-	8,457	11,543	58%				
Capital	-	-	-	-	-	-	-	-	-				
Total Expenditures	24,957	34,076	20,000	20,000	8,457	-	8,457	11,543	58%				
Net Surplus / (Deficit)	1,925	416	-	-	(5,227)	(5,227)							
Beginning Cash Balance	1,518,552	1,506,992		1,284,429		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center;">Cash Reserves Target</td> </tr> <tr> <td colspan="2" style="text-align: center;">100% cash reserves for customer deposits</td> </tr> </table>				Cash Reserves Target		100% cash reserves for customer deposits	
Cash Reserves Target													
100% cash reserves for customer deposits													
Cash Adjustments	(13,485)	(222,980)		-									
Ending Cash Balance	1,506,992	1,284,429		1,284,429	1,288,342								
Cash Reserves Target	1,506,992	1,284,429		1,284,429									

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

Fund Name	Water Works Sinking (Debt Service)					Fund Number	625		
Fund Type	Enterprise Funds								
Control	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-		-	-	-
Local Income Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-
Intergov./ Grants	-	-	-	-	-		-	-	-
Licenses & Permits	-	-	-	-	-		-	-	-
Charges for Services	-	-	-	-	-		-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-		-	-	-
Interest Earnings	15,393	25,708	20,000	20,000	3,847		3,847	16,153	81%
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	1,987,140	2,013,000	1,821,486	1,821,486	406,000		406,000	1,415,486	78%
Total Revenue	2,002,533	2,038,708	1,841,486	1,841,486	409,847		409,847	1,431,639	78%
Expenditures by Type									
Personnel									
Salaries & Wages	-	-	-	-	-		-	-	-
Fringe Benefits	-	-	-	-	-		-	-	-
Total Personnel	-	-	-	-	-		-	-	-
Supplies	-	-	-	-	-		-	-	-
Services & Charges									
Professional Services	-	-	-	-	-		-	-	-
Printing & Advertising	-	-	-	-	-		-	-	-
Utilities	-	-	-	-	-		-	-	-
Education & Training	-	-	-	-	-		-	-	-
Travel	-	-	-	-	-		-	-	-
Repairs & Maintenance	-	-	-	-	-		-	-	-
Interfund Allocations	-	-	-	-	-		-	-	-
Insurance	-	-	-	-	-		-	-	-
Debt Service									
Principal	-	2,653,962	1,338,099	1,338,099	-		-	1,338,099	100%
Interest & Fees	284,967	803,857	483,387	483,387	500		500	482,887	100%
Grants & Subsidies	-	-	-	-	-		-	-	-
Other Services & Charges	-	-	-	-	-		-	-	-
Interfund Transfers Out	15,827	25,229	20,000	20,000	5,008		5,008	14,992	75%
Total Services & Charges	300,794	3,483,048	1,841,486	1,841,486	5,508		5,508	1,835,978	100%
Capital	-	-	-	-	-		-	-	-
Total Expenditures	300,794	3,483,048	1,841,486	1,841,486	5,508		5,508	1,835,978	100%
Net Surplus / (Deficit)	1,701,739	(1,444,341)	-	-	404,338		404,338		
Beginning Cash Balance	28,105	1,730,279		285,460					
Cash Adjustments	435	(478)		-					
Ending Cash Balance	1,730,279	285,460		285,460	690,960				
Cash Reserves Target	1,730,279	285,460		285,460					

Cash Reserves Target
100% cash reserves per bond covenants

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

Explanation of Revenue Sources:
This fund receives interfund transfers from the Water Works Operations Fund (#620).

Explanation of Expenditures and Significant Changes/Variations:
Current debt includes:
- 2012 Water Works Refunding Bonds, Refund 2002 - scheduled to retire on 1/1/23 with final payment being made in December 2022, (debt schedule #25)
- 2009 Water Works Improvements, State Revolving Fund - scheduled to retire on 1/1/30 with final payment being made in December 2029, (debt schedule #68)
- 2009 Water Works Improvements, Series B - scheduled to retire on 1/1/30 with final payment being made in December 2029, (debt schedule #69)
- 2012 Water Works Revenue Bond - scheduled to retire on 1/1/33 with final payment being made in December 2032, (debt schedule #99)
- 2016 Water Works Refunding Bonds, Refund 2000 & 2006 - scheduled to retire on 1/1/27 with final payment being made in December 2026, (debt schedule #156)
Any interest earned on this fund's cash balance is transferred to the Water Works Operations Fund (#620).

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

Fund Name	Water Works Bond Reserve					Fund Number	626		
Fund Type	Enterprise Funds								
Control	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-		-	-	-
Local Income Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-
Intergov./ Grants	-	-	-	-	-		-	-	-
Licenses & Permits	-	-	-	-	-		-	-	-
Charges for Services	-	-	-	-	-		-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-		-	-	-
Interest Earnings	25,420	33,355	20,000	20,000	3,672		3,672	16,328	82%
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	25,420	33,355	20,000	20,000	3,672		3,672	16,328	82%
Expenditures by Type									
Personnel									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	24,000	34,582	20,000	20,000	-	-	-	20,000	100%
Total Services & Charges	24,000	34,582	20,000	20,000	-	-	-	20,000	100%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	24,000	34,582	20,000	20,000	-	-	-	20,000	100%
Net Surplus / (Deficit)	1,420	(1,227)	-	-	3,672	3,672			
Beginning Cash Balance	1,426,658	1,426,313		1,424,701		Cash Reserves Target			
Cash Adjustments	(1,765)	(385)		-					
Ending Cash Balance	1,426,313	1,424,701		1,424,701	1,434,034				
Cash Reserves Target	1,426,313	1,424,701		1,424,701		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

Fund Name	Water Works Reserve Operations & Maintenance					Fund Number	629		
Fund Type	Enterprise Funds								
Control	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-		-	-	-
Local Income Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-
Intergov./ Grants	-	-	-	-	-		-	-	-
Licenses & Permits	-	-	-	-	-		-	-	-
Charges for Services	-	-	-	-	-		-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-		-	-	-
Interest Earnings	47,204	66,676	40,000	40,000	7,345		7,345	32,655	82%
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	52,249	225,552	200,000	200,000	16,931		16,931	183,069	92%
Total Revenue	99,453	292,228	240,000	240,000	24,276		24,276	215,724	90%
Expenditures by Type									
Personnel									
Salaries & Wages	-	-	-	-	-		-	-	-
Fringe Benefits	-	-	-	-	-		-	-	-
Total Personnel	-	-	-	-	-		-	-	-
Supplies	-	-	-	-	-		-	-	-
Services & Charges									
Professional Services	-	-	-	-	-		-	-	-
Printing & Advertising	-	-	-	-	-		-	-	-
Utilities	-	-	-	-	-		-	-	-
Education & Training	-	-	-	-	-		-	-	-
Travel	-	-	-	-	-		-	-	-
Repairs & Maintenance	-	-	-	-	-		-	-	-
Interfund Allocations	-	-	-	-	-		-	-	-
Insurance	-	-	-	-	-		-	-	-
Debt Service	-	-	-	-	-		-	-	-
Principal	-	-	-	-	-		-	-	-
Interest & Fees	-	-	-	-	-		-	-	-
Grants & Subsidies	-	-	-	-	-		-	-	-
Other Services & Charges	-	-	-	-	-		-	-	-
Interfund Transfers Out	43,905	65,938	40,000	40,000	19,128		19,128	20,872	52%
Total Services & Charges	43,905	65,938	40,000	40,000	19,128		19,128	20,872	52%
Capital	-	-	-	-	-		-	-	-
Total Expenditures	43,905	65,938	40,000	40,000	19,128		19,128	20,872	52%
Net Surplus / (Deficit)	55,548	226,290	200,000	200,000	5,147		5,147		
Beginning Cash Balance	2,617,920	2,670,169		2,895,721					
Cash Adjustments	(3,299)	(738)		-					
Ending Cash Balance	2,670,169	2,895,721		3,095,721	2,912,652				
Cash Reserves Target	2,003,042	2,246,818		2,636,163					
						Cash Reserves Target			
						16.67% of annual operating expenses in Fund 620, net of transfers			

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

Explanation of Revenue Sources:
This fund receives revenue from interest earned on the fund's cash balance. If the fund's cash falls below the reserve requirement, the Water Works Operations Fund (#620) will transfer funds to increase the cash reserves. Additional reserve is required in 2020 to cover encumbrances rolled over from 2019 to 2020.

Explanation of Expenditures and Significant Changes/Variations:
Once this fund's cash balance meets the reserve requirement, any excess interest earned is transferred to the Water Works Operations Fund (#620).

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

Fund Name	Sewer Repair Insurance					Fund Number	640		
Fund Type	Enterprise Funds								
Control	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-		-	-	-
Local Income Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-
Intergov./ Grants	-	-	-	-	-		-	-	-
Licenses & Permits	-	-	-	-	-		-	-	-
Charges for Services	640,050	652,271	645,105	645,105	219,256		219,256	425,849	66%
Fines, Forfeitures, and Fees	-	-	-	-	-		-	-	-
Interest Earnings	34,121	48,681	25,197	25,197	5,388		5,388	19,809	79%
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	-	365	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	674,171	701,317	670,302	670,302	224,644		224,644	445,658	66%
Expenditures by Type									
Personnel									
Salaries & Wages	148,298	108,341	115,313	115,313	35,125		35,125	80,188	70%
Fringe Benefits	69,760	44,267	48,247	48,247	16,657		16,657	31,590	65%
Total Personnel	218,059	152,608	163,560	163,560	51,783		51,783	111,778	68%
Supplies	32,495	29,334	16,265	44,785	10,558		21,975	32,533	27%
Services & Charges									
Professional Services	-	-	-	-	-		-	-	-
Printing & Advertising	-	-	700	700	-		-	700	100%
Utilities	-	-	-	-	-		-	-	-
Education & Training	-	-	-	-	-		-	-	-
Travel	-	-	-	-	-		-	-	-
Repairs & Maintenance	250,641	291,547	386,000	442,299	142,308		265,002	407,310	8%
Interfund Allocations	17,868	75,495	84,511	84,511	28,167		28,167	56,344	67%
Insurance	-	-	-	-	-		-	-	-
Debt Service									
Principal	-	-	-	-	-		-	-	-
Interest & Fees	-	-	-	-	-		-	-	-
Grants & Subsidies	-	-	-	-	-		-	-	-
Other Services & Charges	6,150	3,828	6,500	6,500	268		268	6,232	96%
Interfund Transfers Out	-	-	-	-	-		-	-	-
Total Services & Charges	274,659	370,870	477,711	534,010	170,743		265,002	435,745	18%
Capital	-	-	-	-	-		-	-	-
Total Expenditures	525,213	552,812	657,536	742,355	233,084		286,977	520,061	30%
Net Surplus / (Deficit)	148,958	148,505	12,766	(72,053)	(8,440)		(295,417)		
Beginning Cash Balance	1,866,378	2,019,718		2,168,507					
Cash Adjustments	4,382	285		-					
Ending Cash Balance	2,019,718	2,168,507		2,096,454	2,168,263				
Cash Reserves Target	131,303	138,203		185,589					
							Cash Reserves Target		
							25% of Annual expenditures		

Fund Purpose:
The Sewer Insurance program is funded by a monthly charge on City residents' sewer bills. The City is responsible for the main sewer line; from the main line to the house is the homeowner's responsibility. This program helps residents who have an issue with their lateral that cannot be resolved by a simple clean-out by a plumber, i.e., collapsed line, complete root infiltration, etc. that requires excavation work - a "dig". The program is set up so that the homeowner pays a maximum \$500 deductible toward the cost of the repair and the City pays the rest.

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

Explanation of Expenditures, Staffing, and Significant Changes/Variations:
In 2020, the budget was increased for contracted repairs. This increase is in response to the number of new customers who are hooking into the City of South Bend sewer system; with new customers comes more opportunity for needed repairs. Also, an aging infrastructure costs more to maintain/repair. In summation, with an increased customer base, costs will continue to go up. The increase in health insurance is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates. City-wide, all salary caps will increase by 2% from 2019 to 2020.

City of South Bend, Indiana

Monthly Financial Report

March 31, 2020

Fund Name	Sewage Works Operations					Fund Number	641		
Fund Type	Enterprise Funds								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total	Total	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Budget	Percent of
			Budget	Budget	Actual	Encumbrances	& Encumb.	Balance	Budget
Revenue									
Charges for Services	38,513,117	39,245,843	38,680,677	38,680,677	12,396,357		12,396,357	26,284,320	68%
Interest Earnings	234,125	325,226	45,000	45,000	30,631		30,631	14,369	32%
Other Income	98,616	93,446	50,784	50,784	23,098		23,098	27,686	55%
Interfund Allocation Reimb	-	421,463	446,759	446,759	148,927		148,927	297,832	67%
Interfund Transfers In	456,442	327,330	145,000	145,000	39,403		39,403	105,597	73%
Total Revenue	39,302,300	40,413,309	39,368,220	39,368,220	12,638,416		12,638,416	26,729,804	68%
Expenditures by Division									
Sewers	6,335,739	5,790,685	6,803,657	9,361,910	1,667,099	2,594,430	4,261,529	5,100,381	54%
Concrete Crew	387,496	418,317	517,611	535,869	149,442	7,161	156,603	379,266	71%
Wastewater	29,273,354	32,455,767	34,798,285	36,155,452	13,577,328	1,591,120	15,168,448	20,987,004	58%
Organic Resources	1,557,590	1,609,596	1,656,029	1,662,878	559,217	162,813	722,030	940,848	57%
Total Expenditures	37,554,179	40,274,366	43,775,582	47,716,109	15,953,085	4,355,524	20,308,609	27,407,499	57%
Expenditures by Type									
Personnel									
Salaries & Wages	5,069,496	4,674,220	5,162,463	5,162,463	1,487,966	-	1,487,966	3,674,497	71%
Fringe Benefits	2,267,846	1,739,623	2,042,077	2,042,077	664,051	-	664,051	1,378,026	67%
Total Personnel	7,337,342	6,413,843	7,204,540	7,204,540	2,152,018	-	2,152,018	5,052,523	70%
Supplies	1,747,634	1,739,090	2,214,711	2,605,549	550,161	348,997	899,159	1,706,390	65%
Services & Charges									
Professional Services	1,383,933	1,645,831	1,617,000	2,082,443	162,942	509,733	672,675	1,409,768	68%
Printing & Advertising	746	297	9,711	9,961	325	215	540	9,421	95%
Utilities	1,045,885	1,206,860	1,314,860	1,318,164	414,519	22,675	437,194	880,970	67%
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	6,525	1,002	7,527	43,322	85%
Repairs & Maintenance	1,320,235	2,327,935	2,049,436	2,237,670	434,386	222,132	656,518	1,581,152	71%
Interfund Allocations	3,820,255	5,730,856	5,645,332	5,645,332	1,881,764	-	1,881,764	3,763,568	67%
Debt Service									
Principal	602,115	564,025	523,738	523,738	236,680	-	236,680	287,058	55%
Interest & Fees	41,596	25,784	16,278	16,278	8,870	-	8,870	7,408	46%
Other Services & Charges	2,925,605	2,837,379	2,714,525	5,605,634	612,996	3,250,580	3,863,576	1,742,058	31%
Interfund Transfers Out	17,299,215	17,753,661	20,374,451	20,374,451	9,483,171	-	9,483,171	10,891,281	53%
Total Services & Charges	28,469,203	32,121,433	34,356,331	37,906,020	13,250,906	4,006,527	17,257,433	20,648,588	54%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	37,554,179	40,274,366	43,775,582	47,716,109	15,953,085	4,355,524	20,308,609	27,407,501	57%
Net Surplus / (Deficit)	1,748,121	138,943	(4,407,362)	(8,347,889)	(3,314,669)		(7,670,194)		
Beginning Cash Balance	13,004,372	15,201,615		15,373,313					
Cash Adjustments	449,122	32,755		-					
Ending Cash Balance	15,201,615	15,373,313		7,025,424	12,200,084				
Cash Reserves Target	1,877,709	2,013,718		2,385,805					
							Cash Reserves Target		
							5% of Annual expenditures		
Fund Purpose:									
This fund accounts for the operations of the following divisions of the Department of Public Works: Wastewater, Sewers, Organic Resources, and Concrete Crew.									
Wastewater Division: Facilitates the collection, treatment and disposal of wastewater. Responsible for the operation of the treatment facility, which is a conventional activated sludge plant, the interceptor sewer system, the combined sewer overflow (CSO) system and the remote sewage lift stations.									
Sewers Division: Oversees the repair and maintenance of approximately 700 miles of sanitary sewer and storm drains. Along with the sanitary and storm lines, Sewers also maintains around 10,000 catch basins, inlets and drains. Maintenance of the sewer system is assisted by a vactor truck outfitted with a specialized camera system that enables real-time viewing of the inside of the sewer lines. This allows for the identification of issues to be addressed before they become problems that can affect the public. Sewers also mows and upkeep the City's retention ponds.									
Organic Resources Division: Recycles collected yard waste, leaves, and brush for compost and mulch products.									
Explanation of Revenue Sources:									
This fund receives revenue from charges for utility services for the City's residents. Nominal increases in revenue are projected. The sewer user rate will not change but the outside surcharge rate will increase slightly.									
Interfund Allocation Reimbursement - a portion of wages and benefits for positions that serve other divisions within the Department of Public Works. These positions are allocated out to the following divisions: Streets and Curb & Sidewalk (Fund #202), Water Works (Fund #620), Sewer Insurance (Fund #640), and Concrete Crew.									
Interfund Transfer In - incoming interest earnings receipts from Sewage Works Reserve O&M Fund (#643) and the Sewage Works Customer Deposit Fund (#654).									
Explanation of Expenditures, Staffing, and Significant Changes/Variations:									
The increase in health insurance is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates. City-wide, all salary caps will increase by 2% from 2019 to 2020. From 2019 to 2020, the budgeted expenditures increased 6% as compared to the 2019 adopted budget (\$41.1 million). Interfund Transfers Out include: transfers to the Sewage Works Sinking Fund (#649) to fund debt service payments on bonds, transfers to the Sewage Works Capital Fund (#642) to fund capital expenditures, and a transfer to the General Fund (#101) for payment in lieu of taxes (PILOT).									

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

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Intergov./ Shared Revenues	-	-	-	-	-	-	-	-	-
Intergov./ Grants	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Charges for Services	691,413	475,488	300,000	300,000	436,776	-	436,776	(136,776)	-46%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-
Interest Earnings	150,885	244,500	60,000	60,000	41,731	-	41,731	18,269	30%
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%
Total Revenue	4,062,227	5,719,988	8,271,000	8,271,000	8,389,507		8,389,507	(118,507)	-1%

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

Supplies	-	-	-	-	-	-	-	-	-
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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	-	-	-	-	-	-	-	-	-
Total Services & Charges	-								

Capital	2,291,171	5,421,771	7,661,000	14,079,020	1,996,043	4,123,300	6,119,343	7,959,677	57%
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Total Expenditures	2,291,171	5,421,771	7,661,000	14,079,020	1,996,043	4,123,300	6,119,343	7,959,677	57%
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Net Surplus / (Deficit)	1,771,056	298,217	610,000	(5,808,020)	6,393,463		2,270,164		
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Beginning Cash Balance	7,359,724	9,122,983		9,394,977					
Cash Adjustments	(7,797)	(26,223)		-					
Ending Cash Balance	9,122,983	9,394,977		3,586,957	15,849,155				
Cash Reserves Target	-	-		-					

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

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

Explanation of Revenue Sources:
Charges For Services is a system development fee. This is a one-time capital contribution charged to customers making a new connection to the sewer system. This fund receives interfund transfers from the Sewage Works Operations Fund (#641) as needed to cover capital expenditures.

Explanation of Expenditures and Significant Changes/Variations:

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

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

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Intergov./ Shared Revenues	-	-	-	-	-	-	-	-	-
Intergov./ Grants	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-
Interest Earnings	94,712	128,822	120,000	120,000	13,957	-	13,957	106,043	88%
Debt Proceeds	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	238,226	151,717	-	-	-	-	-	-	-
Total Revenue	332,938	280,539	120,000	120,000	13,957		13,957	106,043	88%

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

Supplies	-	-	-	-	-	-	-	-	-
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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	88,247	127,330	120,000	120,000	36,545	-	36,545	83,455	70%
Total Services & Charges	88,247	127,330	120,000	120,000	36,545	-	36,545	83,455	70%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	88,247	127,330	120,000	120,000	36,545	-	36,545	83,455	70%
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Net Surplus / (Deficit)	244,692	153,209	-	-	(22,588)		(22,588)		
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Beginning Cash Balance	5,160,858	5,399,084		5,550,801					
Cash Adjustments	(6,466)	(1,492)		-					
Ending Cash Balance	5,399,084	5,550,801		5,550,801	5,550,801				
Cash Reserves Target	3,376,502	3,754,201		4,557,854					

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

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

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

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

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

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Intergov./ Shared Revenues	-	-	-	-	-	-	-	-	-
Intergov./ Grants	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-
Interest Earnings	87,392	115,049	45,000	45,000	2,730	-	2,730	42,270	94%
Debt Proceeds	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	9,173,661	7,780,676	7,788,015	7,788,015	-	-	-	7,788,015	100%
Total Revenue	9,261,052	7,895,725	7,833,015	7,833,015	2,730		2,730	7,830,285	100%

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

Supplies	-	-	-	-	-	-	-	-	-
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Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Debt Service									
Principal	7,147,038	5,931,732	6,076,557	6,076,557	-	-	-	6,076,557	100%
Interest & Fees	2,004,813	1,844,562	1,708,458	1,708,458	2,400	-	2,400	1,706,058	100%
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	9,151,851	7,776,294	7,785,015	7,785,015	2,400	-	2,400	7,782,615	100%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	9,151,851	7,776,294	7,785,015	7,785,015	2,400	-	2,400	7,782,615	100%
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Net Surplus / (Deficit)	109,202	119,431	48,000	48,000	330		330		
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Beginning Cash Balance	857,884	966,030		1,085,194					
Cash Adjustments	(1,056)	(267)		-					
Ending Cash Balance	966,030	1,085,194		1,133,194	1,089,940				
Cash Reserves Target	966,030	1,085,194		1,133,194					

Cash Reserves Target
100% cash reserves per bond covenants

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

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

Explanation of Expenditures and Significant Changes/Variations:
Current debt includes:
 - 2009 Sewage Works Revenue Bonds, State Revolving Fund - final payment 12/1/28, (debt schedule #70)
 - 2010 Sewage Works Revenue Bonds - final payment 12/1/30, (debt schedule #80)
 - 2011 Sewage Works Revenue Bonds - final payment 12/1/31, (debt schedule #93)
 - 2012 Sewage Works Revenue Bonds - final payment 12/1/32, (debt schedule #101)
 - 2013A Sewage Works Revenue Bonds - final payment 12/1/24, (debt schedule #105)
 - 2015 Sewage Works Refunding Bonds, Refund 2006 & 2007 - final payment 12/1/25, (debt schedule #145)
 Any interest earned on this fund's cash balance is transferred to the Sewage Works Operations Fund (#641).

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

Fund Name	Sewage Debt Service Reserve					Fund Number	653		
Fund Type	Enterprise Funds								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		
Revenue									
Property Taxes	-	-	-	-	-		-	-	-
Local Income Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-
Intergov./ Grants	-	-	-	-	-		-	-	-
Licenses & Permits	-	-	-	-	-		-	-	-
Charges for Services	-	-	-	-	-		-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-		-	-	-
Interest Earnings	65,897	87,669	45,000	45,000	18,780		18,780	26,220	58%
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	65,897	87,669	45,000	45,000	18,780		18,780	26,220	58%
Expenditures by Type									
Personnel									
Salaries & Wages	-	-	-	-	-		-	-	-
Fringe Benefits	-	-	-	-	-		-	-	-
Total Personnel	-	-	-	-	-		-	-	-
Supplies	-	-	-	-	-		-	-	-
Services & Charges									
Professional Services	-	-	-	-	-		-	-	-
Printing & Advertising	-	-	-	-	-		-	-	-
Utilities	-	-	-	-	-		-	-	-
Education & Training	-	-	-	-	-		-	-	-
Travel	-	-	-	-	-		-	-	-
Repairs & Maintenance	-	-	-	-	-		-	-	-
Interfund Allocations	-	-	-	-	-		-	-	-
Insurance	-	-	-	-	-		-	-	-
Debt Service									
Principal	-	-	-	-	-		-	-	-
Interest & Fees	-	-	-	-	-		-	-	-
Grants & Subsidies	-	-	-	-	-		-	-	-
Other Services & Charges	-	-	-	-	-		-	-	-
Interfund Transfers Out	-	-	-	-	-		-	-	-
Total Services & Charges	-	-	-	-	-		-	-	-
Capital	-	-	-	-	-		-	-	-
Total Expenditures	-	-	-	-	-		-	-	-
Net Surplus / (Deficit)	65,897	87,669	45,000	45,000	18,780		18,780		
Beginning Cash Balance	4,138,349	4,204,246		4,291,915					
Cash Adjustments	-	-		-					
Ending Cash Balance	4,204,246	4,291,915		4,336,915	4,310,695				
Cash Reserves Target	4,204,246	4,291,915		4,336,915					

Cash Reserves Target
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.

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

Fund Name	Sewage Works Customer Deposit	Fund Number	654
Fund Type	Enterprise Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-		-	-	-
Local Income Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-
Intergov./ Grants	-	-	-	-	-		-	-	-
Licenses & Permits	-	-	-	-	-		-	-	-
Charges for Services	-	-	-	-	-		-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-		-	-	-
Interest Earnings	-	1,430	25,000	25,000	1,181		1,181	23,819	95%
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	-	1,430	25,000	25,000	1,181		1,181	23,819	95%

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

Supplies	-	-	-	-	-	-	-	-	-
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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	-	-	25,000	25,000	2,858	-	2,858	22,142	89%
Total Services & Charges	-	-	25,000	25,000	2,858	-	2,858	22,142	89%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	-	-	25,000	25,000	2,858	-	2,858	22,142	89%
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Net Surplus / (Deficit)	-	1,430	-	-	(1,677)		(1,677)		
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Beginning Cash Balance	-	-		412,188					
Cash Adjustments	-	410,758		-					
Ending Cash Balance	-	412,188		412,188	500,994				
Cash Reserves Target	-	412,188		412,188					

Cash Reserves Target
100% cash reserves for customer deposits

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

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

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

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

Fund Name	Project ReLeaf	Fund Number	655
Fund Type	Special Revenue Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Intergov./ Shared Revenues	-	-	-	-	-	-	-	-	-
Intergov./ Grants	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Charges for Services	447,240	447,563	451,610	451,610	148,524	-	148,524	303,086	67%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-
Interest Earnings	14,198	13,753	4,949	4,949	1,371	-	1,371	3,578	72%
Debt Proceeds	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	-	103	-	-	-	-	-	-	-
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	461,438	461,420	456,559	456,559	149,896		149,896	306,664	67%

Expenditures by Type									
Personnel									
Salaries & Wages	43,222	61,398	73,920	73,920	-	-	-	73,920	100%
Fringe Benefits	3,307	4,659	5,655	5,655	-	-	-	5,655	100%
Total Personnel	46,529	66,057	79,575	79,575				79,575	100%

Supplies	1,184	-	5,000	5,000	-	-	-	5,000	100%
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Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	9,606	-	-	-	-	-	-	-	-
Interfund Allocations	31,381	40,243	42,385	42,385	14,129	-	14,129	28,256	67%
Insurance	-	-	-	-	-	-	-	-	-
Debt Service									
Principal	48,404	-	-	-	-	-	-	-	-
Interest & Fees	576	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	5,773	3,419	6,500	6,500	687	-	687	5,813	89%
Interfund Transfers Out	550,000	550,000	300,000	300,000	100,000	-	100,000	200,000	67%
Total Services & Charges	645,740	593,662	348,885	348,885	114,816	-	114,816	234,069	67%

Capital	-								
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Total Expenditures	693,453	659,719	433,460	433,460	114,816	-	114,816	318,644	74%
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Net Surplus / (Deficit)	(232,015)	(198,299)	23,099	23,099	35,080		35,080		
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Beginning Cash Balance	822,096	594,755		397,249					
Cash Adjustments	4,674	793		-					
Ending Cash Balance	594,755	397,249		420,348	433,496				
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, § 1, 11-18-05)

Explanation of Revenue Sources:
Beginning in the fall 1989, the service charge per customer for this program was eighteen cents (\$0.18) per month per household. Starting January 1, 2006, the charge was increased to ninety-nine cents (\$0.99) per month per household. The charge is included on residents' utility bills. There are currently 37,638 customers who pay for this service.
This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures, Staffing, and Significant Changes/Variations:
In 2017, in an effort to attract candidates who will stay for the entire program, the hourly wage was increased from \$10.20 per hour to \$13.00 per hour with the possibility of a \$3.00 an hour attendance bonus for those employees who work until the last day of the program. In 2018, the hourly wage was increased to a flat \$16.00 per hour. In addition, a job fair was held with on-site interviews for those who attended. This approach, coupled with the increased hourly wage, improved retention. The City plans to continue this practice.
Interfund Transfers Out are for supervisory wages, supplies, fuel, vector repairs, and other expenses paid for by the Streets division in the Motor Vehicle Highway Fund (#202). Currently, the leaf pickup program does not fund itself and the City has been spending down this fund's cash balance. As a result, the amount transferred to the Motor Vehicle Highway Fund (#202) has been reduced going forward. The City will look for ways to better fund this program.

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

Fund Name	Storm Sewer Fund	Fund Number	667
Fund Type	Enterprise Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Intergov./ Shared Revenues	-	-	-	-	-	-	-	-	-
Intergov./ Grants	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Charges for Services	-	517,091	1,041,360	1,041,360	346,814	-	346,814	694,546	67%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-
Interest Earnings	-	836	-	-	811	-	811	(811)	-
Debt Proceeds	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	-	517,927	1,041,360	1,041,360	347,625	-	347,625	693,735	67%

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

Net Surplus / (Deficit)	-	187,541	216,360	169,630	324,199		270,905		
Beginning Cash Balance	-	-	-	124,114	-				
Cash Adjustments	-	(63,427)	-	-	-				
Ending Cash Balance	-	124,114	-	293,744	445,114				
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).

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

Fund Name	Unsafe Building	Fund Number	219
Fund Type	Special Revenue Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Intergov./ Shared Revenues	-	-	-	-	-	-	-	-	-
Intergov./ Grants	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	193,536	263,172	111,100	111,100	21,504	-	21,504	89,596	81%
Interest Earnings	5,889	14,604	-	-	1,985	-	1,985	(1,985)	-
Debt Proceeds	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	-	2,298	400	400	-	-	-	400	100%
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	648,273	681,491	-	-	-	-	-	-	-
Total Revenue	847,699	961,566	111,500	111,500	23,490		23,490	88,011	79%

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

Supplies	21,415	22,623	-	7,715	5,458	2,257	7,715	-	0%
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Services & Charges									
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	18,438	48,552	66,991	56,389	46%
Interfund Transfers Out	27,500	-	-	-	-	-	-	-	-
Total Services & Charges	414,748	301,612	111,500	148,680	30,788	57,202	87,991	60,689	41%

Capital	-	24,580	-						
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Total Expenditures	684,941	592,547	111,500	156,395	36,246	59,459	95,706	60,689	39%
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Net Surplus / (Deficit)	162,757	369,019	-	(44,895)	(12,756)		(72,216)		
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Beginning Cash Balance	379,148	544,556		920,989					Cash Reserves Target
Cash Adjustments	2,650	7,415							
Ending Cash Balance	544,556	920,989		876,094	911,980				No reserve requirement
Cash Reserves Target	-	-		-					

Fund Purpose:
The Unsafe Building Fund was established in 2016 (ordinance 10416-16) to receive fines and fees related to Indiana's Unsafe Building law (IC 36-7-9). The expenses incurred for board-ups, demolitions, ordinance violation abatements, and other related services are recorded here. The Unsafe Building Fund is an extension of the Department of Code Enforcement and shares the same mission to ensure a safe and clean community by upholding and enforcing the ordinances of the City of South Bend, the Indiana Unsafe Building Law, and the 2000 International Property Maintenance Code. Code Enforcement not only cites neglected properties through its team of inspectors, it also pursues citizens' complaints, partners with volunteer neighborhood associations for neighborhood clean-ups, and works directly through community outreach programs to enrich the City of South Bend's neighborhoods.

Explanation of Revenue Sources:
This fund receives revenue from fines and fees relating to Unsafe Building laws including the following sources: vacant and abandoned registrations, board-ups, demolitions, forfeited performance bonds, special assessments, and civil penalties.

Explanation of Expenditures and Significant Changes/Variations:
Starting in 2020, the Neighborhood Enforcement Action Team (NEAT) division of the Department of Code Enforcement will be moved into the newly established Code Enforcement Fund (#230), resulting in a large decrease in expenditures from 2019 to 2020. This will allow for more transparency regarding the Unsafe Building fines and fees collected in this fund and the expenditure of those revenues on allowable expenses. The expenditures in this fund will be equal to or less than revenues received. Budgeted expenditures includes emergency demolitions and expenses associated with monitoring unsafe building concerns.

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

Fund Name	Rental Units Regulation	Fund Number	221
Fund Type	Special Revenue Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Intergov./ Shared Revenues	-	-	-	-	-	-	-	-	-
Intergov./ Grants	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	310	7,375	100,000	100,000	4,950	-	4,950	95,050	95%
Interest Earnings	137	279	200	200	69	-	69	131	66%
Debt Proceeds	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	245,626	245,626	81,874	-	81,874	163,752	67%
Total Revenue	447	7,654	345,826	345,826	86,893		86,893	258,933	75%

Expenditures by Type									
Personnel									
Salaries & Wages	-	-	183,678	183,678	32,663	-	32,663	151,015	82%
Fringe Benefits	-	-	82,188	82,188	16,960	-	16,960	65,228	79%
Total Personnel	-	-	265,866	265,866	49,623	-	49,623	216,243	81%

Supplies	-	-	7,160	7,160	-	-	-	7,160	100%
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Services & Charges									
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	-	-	-	-	-	-	-	-	-
Total Services & Charges	5	-	72,800	72,800	3,254	2,752	6,005	66,795	92%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	5	-	345,826	345,826	52,877	2,752	55,628	290,198	84%
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Net Surplus / (Deficit)	442	7,654	-	-	34,017		31,265		
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Beginning Cash Balance	9,685	10,130		17,781					
Cash Adjustments	3	(3)		-					
Ending Cash Balance	10,130	17,781		17,781	51,870				
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.

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

Fund Name	Code Enforcement Fund					Fund Number	230		
Fund Type	Special Revenue Funds								
Control	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Licenses & Permits	-	-	31,200	31,200	9,800		9,800	21,400	69%
Charges for Services	-	-	53,250	53,250	15,583		15,583	37,668	71%
Fines, Forfeitures, and Fees	-	-	304,000	304,000	62,491		62,491	241,509	79%
Interest Earnings	-	-	-	-	166		166	(166)	-
Other Income	-	-	2,725	2,725	1,366		1,366	1,359	50%
Interfund Allocation Reimb	-	-	76,927	76,927	25,639		25,639	51,288	67%
Interfund Transfers In	-	-	3,619,593	3,619,593	1,206,521		1,206,521	2,413,072	67%
Total Revenue	-	-	4,087,695	4,087,695	1,321,566		1,321,566	2,766,130	68%
Expenditures by Division									
Neighborhood Code Enforcement	-	-	2,565,948	2,565,948	617,903		640,278	1,925,670	75%
Animal Resource Center	-	-	977,589	977,589	304,728		351,488	626,101	64%
NEAT Crew	-	-	544,158	544,158	123,026		135,881	408,277	75%
Total Expenditures	-	-	4,087,695	4,087,695	1,045,657		1,127,647	2,960,048	72%
Expenditures by Type									
Personnel									
Salaries & Wages	-	-	1,489,523	1,489,523	420,941		420,941	1,068,582	72%
Fringe Benefits	-	-	630,253	630,253	184,437		184,437	445,816	71%
Total Personnel	-	-	2,119,776	2,119,776	605,378		605,378	1,514,398	71%
Supplies	-	-	163,700	163,700	33,316		23,687	57,003	65%
Services & Charges									
Professional Services	-	-	108,500	108,500	13,328		18,065	31,393	71%
Printing & Advertising	-	-	24,305	24,305	4,683		3,438	8,121	67%
Utilities	-	-	30,223	30,223	8,448		5,202	13,650	55%
Education & Training	-	-	15,000	15,000	840		-	840	94%
Travel	-	-	2,400	2,400	3,822		-	3,822	-59%
Repairs & Maintenance	-	-	410,650	413,650	50,293		-	50,293	88%
Interfund Allocations	-	-	814,847	814,847	271,607		-	271,607	67%
Debt Service	-	-	-	-	-		-	-	-
Principal	-	-	104,314	104,314	24,690		-	24,690	76%
Interest & Fees	-	-	7,770	7,770	1,251		-	1,251	84%
Grants & Subsidies	-	-	-	-	-		-	-	-
Other Services & Charges	-	-	286,210	283,210	28,000		31,598	59,598	79%
Total Services & Charges	-	-	1,804,219	1,804,219	406,963		58,303	465,265	74%
Capital	-	-	-	-	-		-	-	-
Total Expenditures	-	-	4,087,695	4,087,695	1,045,657		81,990	1,127,647	72%
Net Surplus / (Deficit)	-	-	-	-	275,909		193,919		
Beginning Cash Balance	-	-		-	-		Cash Reserves Target		
Cash Adjustments	-	-		-	-				
Ending Cash Balance	-	-	-	-	275,909		No reserve requirement		
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 licenses, pet microchipping, and animal surrender fee. These revenues do not cover the expenditures of these divisions. The difference is covered by an interfund transfer from the Economic Development Income Tax (EDIT) Fund (#408). The interfund allocation reimbursement is an internal accounting method to allocate a portion of the Code Enforcement administration personnel costs to the South Bend Animal Resource Center division. This nets out against the allocation expense recorded in this fund.

Explanation of Expenditures, Staffing, and Significant Changes/Variations:
In 2020, the Department of Code Enforcement will be restructured from an accounting perspective in order to better track expenditures and align with the fund ordinances established by the Common Council. The Neighborhood Code Enforcement division and South Bend Animal Resource Center division will be moved from the Consolidated Building Fund (#600) into this fund. The Neighborhood Enforcement Action Team (NEAT) division will be moved from the Unsafe Building Fund (#219) into this fund. To see a comparison of revenues and expenditures from 2019 to 2020, see the division summaries and Code Enforcement historical summary.

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

Code Enforcement Historical Budget Summary - Fund 219, 221, 230 & 600

	2018	2019	2020	2020	2020	2020	Total		
	Actual	Actual	Original Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Licenses & Permits	31,987	34,657	31,200	31,200	9,800		9,800	21,400	69%
Charges for Services	56,229	57,616	53,250	53,250	15,583		15,583	37,668	71%
Fines, Forfeitures, and Fees	536,051	549,637	515,100	515,100	91,074		91,074	424,026	82%
Interest Earnings	6,027	14,883	200	200	2,221		2,221	(2,021)	-1011%
Other Income	58,590	12,659	3,125	3,125	1,366		1,366	1,759	56%
Interfund Allocation Reimb	-	73,304	76,927	76,927	25,639		25,639	51,288	67%
Interfund Transfers In	1,665,326	3,210,400	3,865,219	3,865,219	1,288,395		1,288,395	2,576,824	67%
Total Revenue	2,354,210	3,953,157	4,545,021	4,545,021	1,434,078		1,434,078	3,110,944	68%
Expenditures by Fund									
Consolidated Bldg Fund (#600)	2,680,038	3,001,390	-	270,543	23,183	251,167	274,350	(3,807)	-1%
Rental Units Regulation (#221)	5	-	345,826	345,826	52,877	2,752	55,628	290,198	84%
Unsafe Building Fund (#219)	684,941	592,547	111,500	156,395	36,246	59,459	95,706	60,689	39%
Code Enforcement Fund (#230)	-	-	4,087,695	4,087,695	1,045,657	81,990	1,127,647	2,960,048	72%
Total Expenditures	3,364,985	3,593,937	4,545,021	4,860,459	1,157,963	395,368	1,553,330	3,307,128	68%
Expenditures by Division									
Neighborhood Code Enforcement	1,847,450	2,023,973	2,565,948	2,796,409	620,723	247,740	868,464	1,927,945	69%
Animal Resource Center	908,180	933,341	977,589	1,015,495	322,916	72,561	395,477	620,018	61%
Rental Unit Inspection	59,234	144,603	345,826	348,002	55,052	2,752	57,804	290,198	83%
NEAT Crew	448,386	435,893	544,158	580,053	146,922	26,650	173,572	406,481	70%
Unsafe Building	101,735	56,127	111,500	120,500	12,350	45,665	58,015	62,485	52%
Total Expenditures	3,364,985	3,593,937	4,545,021	4,860,459	1,157,963	395,368	1,553,330	3,307,127	68%
Expenditures by Type									
Personnel									
Salaries & Wages	1,298,997	1,437,429	1,673,201	1,673,201	453,604	-	453,604	1,219,597	73%
Fringe Benefits	595,651	538,583	712,441	712,441	201,397	-	201,397	511,044	72%
Total Personnel	1,894,648	1,976,013	2,385,642	2,385,642	655,001	-	655,001	1,730,641	73%
Supplies	117,767	108,267	170,860	211,141	58,949	42,144	101,093	110,048	52%
Services & Charges									
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	4,683	3,438	8,121	20,184	71%
Utilities	31,852	34,801	30,223	30,223	8,448	5,202	13,650	16,573	55%
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	52,070	8,425	60,495	365,758	86%
Interfund Allocations	517,905	719,048	814,847	814,847	271,607	-	271,607	543,240	67%
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	48,227	308,253	356,480	286,501	45%
Total Services & Charges	1,272,570	1,453,091	1,988,519	2,263,676	444,013	353,224	797,237	1,466,440	65%
Capital	80,000	56,567	-	-	-	-	-	-	-
Total Expenditures	3,364,985	3,593,937	4,545,021	4,860,459	1,157,963	395,368	1,553,330	3,307,129	68%
Net Surplus / (Deficit)	(1,010,774)	359,220	-	(315,438)	276,115		(119,252)		

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

Fund Name	Central Services					Fund Number	222		
Fund Type	Internal Service Funds								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Licenses & Permits	4,107	3,320	4,440	4,440	730		730	3,710	84%
Charges for Services	677,908	7,407,131	8,304,859	8,304,933	2,295,923		2,295,923	6,009,010	72%
Interest Earnings	10,656	16,454	12,000	12,000	803		803	11,197	93%
Other Income	7,135,261	5,417,866	4,944,250	4,944,350	22,954		22,954	4,921,396	100%
Interfund Allocation Reimb	392,410	610,726	122,143	122,143	40,703		40,703	81,440	67%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	8,220,343	13,455,497	13,387,692	13,387,866	2,361,112		2,361,112	11,026,753	82%
Expenditures by Division									
Equipment Services	2,634,414	7,084,306	7,812,107	7,832,413	2,136,438	13,778	2,150,216	5,682,197	73%
Building Maintenance	208,440	177,588	213,243	213,243	59,458	-	59,458	153,785	72%
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	60,375	3,846	64,221	212,003	77%
Facilities Management	-	120,439	122,143	122,143	27,719	529	28,248	93,895	77%
Electric & Gas Utilities	4,528,950	4,950,465	4,870,250	4,994,540	-	1,069,151	1,069,151	3,925,389	79%
Office of Sustainability	293,130	6,002	-	-	-	-	-	-	-
Total Expenditures	8,331,995	13,014,881	13,303,279	13,452,170	2,289,568	1,087,819	3,377,387	10,074,783	75%
Expenditures by Type									
Personnel									
Salaries & Wages	2,061,867	1,920,693	2,092,572	2,092,572	546,740	-	546,740	1,545,832	74%
Fringe Benefits	930,977	731,886	894,766	894,766	252,534	-	252,534	642,232	72%
Total Personnel	2,992,844	2,652,580	2,987,338	2,987,338	799,274	-	799,274	2,188,064	73%
Supplies	134,464	4,515,181	4,870,798	4,888,120	1,257,689	9,063	1,266,752	3,621,368	74%
Services & Charges									
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	22,880	1,069,852	1,092,732	3,966,732	78%
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	24,926	3,675	28,601	44,186	61%
Interfund Allocations	400,085	648,014	306,521	306,521	102,177	-	102,177	204,344	67%
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	904	61	964	4,483	82%
Interfund Transfers Out	77,000	-	71,491	71,491	71,491	-	71,491	-	0%
Total Services & Charges	5,204,687	5,847,121	5,445,143	5,576,712	232,605	1,078,757	1,311,361	4,265,351	76%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	8,331,995	13,014,881	13,303,279	13,452,170	2,289,568	1,087,819	3,377,387	10,074,783	75%
Net Surplus / (Deficit)	(111,652)	440,615	84,413	(64,304)	71,545		(1,016,274)		
Beginning Cash Balance	1,085,494	1,005,873		1,451,745					
Cash Adjustments	32,031	5,256		-					
Ending Cash Balance	1,005,873	1,451,745		1,387,441	1,623,656				
Cash Reserves Target	833,199	1,301,488		1,345,217					

Cash Reserves Target	
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 costs centers will be discontinued: Central Stores/Purchasing and Print Shop. The only remaining cost associated with the Print Shop is the principal and interest payments on two commercial-grade printers, to be paid off in 2021. Central Purchasing will move back to the Department of Administration & Finance's budget in the General Fund (#101). From 2018 to 2019, Supplies Expense and Charges for Services Revenue increased due to a change in revenue and expense recognition. Central Services capital expenditures are tracked in the Central Services Capital Fund (#224). Transfers Out of the Central Services Operating Fund (#222) to the capital fund (#224) typically match the budgeted capital expenditures. In 2019, \$300,000 was transferred to the capital fund for purchase of fleet management software.

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

Fund Name	Central Services Capital	Fund Number	224
Fund Type	Internal Service Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Intergov./ Shared Revenues	-	-	-	-	-	-	-	-	-
Intergov./ Grants	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-
Interest Earnings	2,734	3,129	2,000	2,000	(12)	-	(12)	2,012	101%
Debt Proceeds	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	77,000	-	71,491	196,491	71,491	-	71,491	125,000	64%
Total Revenue	79,734	3,129	73,491	198,491	71,479		71,479	127,012	64%

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

Supplies	8,905	4,718	-	5,501	5,501	-	5,501	-	0%
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Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	18,697	63,060	63,000	63,000	-	-	-	63,000	100%
Interfund Allocations	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Principal	-	3,881	7,711	2,210	-	-	-	2,210	100%
Interest & Fees	-	365	780	780	-	-	-	780	100%
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	18,697	67,305	71,491	65,990	-	-	-	65,990	100%

Capital	77,871	77,795	-	148,194	86,325	61,869	148,194	-	0%
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Total Expenditures	105,474	149,818	71,491	219,685	91,826	61,869	153,695	65,990	30%
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Net Surplus / (Deficit)	(25,740)	(146,690)	2,000	(21,194)	(20,347)		(82,216)		
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Beginning Cash Balance	194,599	168,606		21,870					
Cash Adjustments	(253)	(47)		-					
Ending Cash Balance	168,606	21,870		676	1,612				
Cash Reserves Target	-	-		-					

Cash Reserves Target

No reserve requirement - Capital fund - spend down to zero

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

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

Explanation of Expenditures and Significant Changes/Variations:
In 2019, Central Services budgeted \$300,000 for new fleet management software to help the Equipment Services division better manage the City's vehicle assets. Also, the Sample Street garage replaced its old forklift, purchased through a capital lease.
In 2020, no new capital purchases are planned. The repair & maintenance budget is for parking lot repaving, annual maintenance of the CNG stations, and radio tower inspections. The capital lease principal and interest expense is for the new forklift, to be paid off over 5 years.
In 2022, Equipment Services plans to lease-purchase a new truck to replace a 10 year-old service truck.

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

Fund Name	Liability Insurance	Fund Number	226
Fund Type	Internal Service Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	70,377	97,578	28,722	28,722	16,651		16,651	12,071	42%
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	971,484		971,484	1,943,016	67%
Interfund Transfers In	-	-	-	-	49,087		49,087	(49,087)	-
Total Revenue	2,827,061	5,031,730	2,945,222	4,350,432	2,491,852		2,491,852	1,858,580	43%

Expenditures by Division									
Safety/Risk Management	225,183	232,240	213,267	213,267	59,358	6,539	65,897	147,370	69%
Liability Insurance	1,380,506	742,777	2,001,965	2,001,965	304,277	-	304,277	1,697,688	85%
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	634,323	26,484	660,806	368,289	36%
Catastrophic Events	208,887	650,224	-	968,627	1,559	210,069	211,627	757,000	78%
Total Expenditures	3,794,574	3,781,947	4,059,232	5,027,954	1,066,178	291,178	1,357,355	3,670,600	73%

Expenditures by Type									
Personnel									
Salaries & Wages	188,273	152,168	162,412	162,412	41,253	-	41,253	121,159	75%
Fringe Benefits	85,214	61,226	67,612	67,612	15,997	-	15,997	51,615	76%
Total Personnel	273,487	213,394	230,024	230,024	57,250	-	57,250	172,774	75%

Supplies	10,108	51,453	12,950	12,950	1,537	5,183	6,721	6,229	48%
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Services & Charges									
Professional Services	177,662	132,825	184,929	188,429	186,054	34,250	220,304	(31,875)	-17%
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	356	-	356	2,644	88%
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	25,814	-	25,814	51,632	67%
Debt Service									
Principal	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Insurance	1,640,270	2,010,853	1,535,000	1,535,000	614,880	13,836	628,716	906,284	59%
Other Services & Charges	1,328,847	591,761	1,993,400	1,989,995	178,401	27,840	206,241	1,783,754	90%
Interfund Transfers Out	25,425	-	-	-	-	-	-	-	-
Total Services & Charges	3,405,616	2,944,342	3,816,258	3,816,353	1,005,831	75,926	1,081,757	2,734,595	72%

Capital	105,364	572,758	-	968,627	1,559	210,069	211,627	757,000	78%
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Total Expenditures	3,794,574	3,781,947	4,059,232	5,027,954	1,066,178	291,178	1,357,355	3,670,598	73%
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Net Surplus / (Deficit)	(967,513)	1,249,783	(1,114,010)	(677,522)	1,425,674		1,134,497		
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Beginning Cash Balance	4,674,728	3,705,796		4,949,790					
Cash Adjustments	(1,419)	(5,789)		-					
Ending Cash Balance	3,705,796	4,949,790		4,272,268	6,395,606				
Cash Reserves Target	1,897,287	1,890,973		2,513,977					

Cash Reserves Target
50% of Annual expenditures

Fund Purpose:
This internal service fund handles operations relating to business insurance and claims--property, liability, workers compensation, etc.--and the operation of the Safety & Risk division. This fund is managed by the Department of Administration & Finance.

Explanation of Revenue Sources:
Revenues for this fund come from other City funds that pay a share proportionate to their estimated liability expenses. Various methodologies will be used to effectively and fairly assign costs to city funds and departmental operations. Safety & Risk costs are allocated based on departments' budgeted positions. Liability and worker's compensation costs are allocated based on two-year claims history. Business insurance costs are allocated based on net book value of departments' capital assets (per CAFR). When this fund has sufficient reserves, allocations to departments may decrease. Insurance claim reimbursements are also received in this fund.

Explanation of Expenditures, Staffing, and Significant Changes/Variations:
Workers' Compensation expenses have increased in the past 18 months due to several large, unrelated injuries. The City continues to monitor the workers' compensation related accidents and provides training once an issue has been brought to the attention of the Safety & Risk division. There is also a considerable amount of proactive training which happens throughout the City in an effort to stop any workplace injuries. Capital expenditures budgeted in 2018 and 2019 were for repairs to City facilities and replacement of equipment related to 2018 flood damage. The increase in health insurance is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates. City-wide, all salary caps will increase by 2% from 2019 to 2020.

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

Fund Name	IT / Innovation / 311 Call Center	Fund Number	279
Fund Type	Internal Service Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interfund Allocation Reimb	6,788,985	7,991,331	6,656,930	6,656,930	2,218,970		2,218,970	4,437,960	67%
Charges for Services	-	92,585	-	73,046	111,796		111,796	(38,750)	-53%
Other Income	47,427	66,798	32,690	33,565	20,254		20,254	13,311	40%
Donations	100,000	-	-	-	-		-	-	-
Interest Earnings	30,723	54,428	10,000	10,000	5,219		5,219	4,781	48%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	6,967,135	8,205,143	6,699,620	6,773,541	2,356,239		2,356,239	4,417,302	65%

Expenditures by Division									
311 Call Center	526,971	519,646	578,196	579,154	142,600	1,258	143,859	435,295	75%
Innovation & Technology	5,264,986	7,348,706	6,828,730	9,038,406	2,336,614	2,146,776	4,483,390	4,555,016	50%
Total Expenditures	5,791,956	7,868,352	7,406,926	9,617,560	2,479,214	2,148,034	4,627,249	4,990,311	52%

Expenditures by Type									
Personnel									
Salaries & Wages	1,558,863	1,689,240	1,981,340	1,981,340	562,128	-	562,128	1,419,212	72%
Fringe Benefits	619,247	569,382	748,836	748,836	222,403	-	222,403	526,433	70%
Total Personnel	2,178,109	2,258,622	2,730,176	2,730,176	784,530	-	784,530	1,945,645	71%

Supplies	119,984	169,850	164,850	178,260	22,724	11,716	34,439	143,821	81%
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Services & Charges									
Professional Services	710,365	1,065,128	615,700	1,786,094	408,731	896,496	1,305,227	480,867	27%
Printing & Advertising	298	5,181	5,270	5,270	-	-	-	5,270	100%
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	15,237	22,957	57,900	72,137	8,433	7,900	16,333	55,804	77%
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	909,754	1,214,482	2,124,236	1,712,109	45%
Interfund Allocations	5,211	6,785	5,911	5,911	1,967	-	1,967	3,944	67%
Debt Service									
Principal	213,903	391,117	522,557	522,557	206,516	-	206,516	316,041	60%
Interest & Fees	22,121	52,924	49,356	49,356	19,972	-	19,972	29,384	60%
Grants & Subsidies	25,000	-	-	-	-	-	-	-	-
Other Services & Charges	214,652	287,902	388,624	388,624	109,202	2,993	112,195	276,429	71%
Interfund Transfers Out	-	600,000	-	-	-	-	-	-	-
Total Services & Charges	3,493,863	5,439,880	4,511,900	6,709,124	1,671,960	2,136,319	3,808,279	2,900,845	43%

Capital	-								
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Total Expenditures	5,791,956	7,868,352	7,406,926	9,617,560	2,479,214	2,148,034	4,627,249	4,990,311	52%
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Net Surplus / (Deficit)	1,175,179	336,791	(707,306)	(2,844,019)	(122,975)		(2,271,009)		
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Beginning Cash Balance	1,589,083	2,765,025		3,101,052					Cash Reserves Target
Cash Adjustments	764	(764)		-					
Ending Cash Balance	2,765,025	3,101,052		257,033	2,990,696				No reserve requirement
Cash Reserves Target	-	-		-					

Fund Purpose:
This internal service fund tracks the revenues and expenditures of the Department of Innovation & Technology, which includes the 311 Call Center, Services, Infrastructure, Business Analytics, Applications, and Civic Innovation. The **311 Call Center** was established to handle resident telephone calls in an efficient and effective manner. It provides residents with a "one-stop" shop to contact city departments with inquiries and service requests. Starting in 2017, IT Dept costs were moved to this fund. The IT Dept provides technical services to the various departments within the City. **The Department of Innovation & Technology's goal is to empower an innovative workforce and a thriving community through technology, data, and strategic partnerships.**

Explanation of Revenue Sources:
This fund receives revenue in the form of a fixed cost interfund allocation. The cost of the 311 Call Center and the Department of Innovation & Technology is allocated between the City departments based on various criteria including number of devices, number of user licenses, departmental specific software renewal, and more. For 2020, the allocation to departments is less than the Department of Innovation & Technology's 2020 budget, thus spending down the cash reserves in this fund. This fund does not need to carry high cash reserves because it's budget is fully allocated each year.

Explanation of Expenditures, Staffing, and Significant Changes/Variations:
ERP Implementation: In 2019, \$600,000 (from prior year reserves) was transferred to the County Option Income Tax (COIT) Fund (#404) to cover the cost of the new enterprise resource planning (ERP) software implementation. The ERP implementation is estimated to cost about \$3 million with an anticipated go-live date of April 1, 2020.
Mayor's Initiatives: SB Academy, the City's training program, has trained employees in novel techniques that enable process improvements and other innovations that will continue to make government more efficient.
CityWorks: In 2020, IT will continue to grow the enterprise work order, permits and licensing, and asset management system. In 2018, CityWorks was selected as the enterprise platform because it integrated well with GIS and had substantial adoption from similarly sized cities.
Bloomberg Mayor's Challenge (2019- 2022): \$1M grant to build a sustainable public-private transportation-as-a-benefit model in South Bend, key audience: transportation insecure hourly wage workers. Grant funds cover programming for 3 years of pilots, strategic planning, partnership building, and solution development. Funds cover personnel costs and pilots. Starting in late 2019, employers (ex: University of Notre Dame, Beacon Health Systems) will be financially contributing to pilots. NOTE: The revenue and expenditures of this grant are managed by the Department of Innovation & Technology, but are recorded in the Gift/Donation/Bequest Fund (#217).
Technology Resource Center (opened during 2019): Technology Resource Center (TRC) in South Bend's Ignition Park was built to democratize technology in our region. All will be welcome to the TRC to learn about technology and data, gain skills, and co-build an inclusive tech future for South Bend. A co-location between South Bend Code School, the City's Civic Innovation & Analytics Divisions, and Bloomberg-funded Commuters Trust, the space will be home to technology and data training, cross-sector "Beta City" collaborations, and public programming about regional innovation.

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

Fund Name	Self-Funded Employee Benefits						Fund Number	711	
Fund Type	Internal Service Funds								
Control	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Other Income	18,508,861	13,741,669	16,374,183	16,374,183	5,395,020	-	5,395,020	10,979,163	67%
Donations	-	-	-	-	-	-	-	-	-
Interest Earnings	209,508	251,340	77,097	77,097	25,755	-	25,755	51,342	67%
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	18,718,369	13,993,009	16,451,280	16,451,280	5,420,774		5,420,774	11,030,505	67%
Expenditures by Division									
Employee Benefits	15,753,366	15,604,093	17,378,405	17,386,128	4,921,987	218,970	5,140,957	12,245,171	70%
Employee Wellness Clinic	862,693	1,108,117	1,104,308	1,122,404	476,263	661,026	1,137,288	(14,884)	-1%
Total Expenditures	16,616,059	16,712,210	18,482,713	18,508,532	5,398,250	879,996	6,278,245	12,230,287	66%
Expenditures by Type									
Personnel									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-
Supplies	83,295	200,942	89,000	107,096	49,170	64,491	113,661	(6,565)	-6%
Services & Charges									
Professional Services	1,063,695	1,196,478	1,274,508	1,282,231	501,325	754,182	1,255,507	26,724	2%
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	4,846,845	61,323	4,908,168	12,209,437	71%
Other Services & Charges	10,473	12,913	1,500	1,500	910	-	910	590	39%
Interfund Transfers Out	413,714	-	-	-	-	-	-	-	-
Total Services & Charges	16,532,764	16,511,267	18,393,713	18,401,436	5,349,080	815,505	6,164,585	12,236,851	66%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	16,616,059	16,712,210	18,482,713	18,508,532	5,398,250	879,996	6,278,245	12,230,286	66%
Net Surplus / (Deficit)	2,102,310	(2,719,201)	(2,031,433)	(2,057,252)	22,524		(857,471)		
Beginning Cash Balance	9,935,961	12,026,307		9,255,644					
Cash Adjustments	(11,964)	(51,462)		-					
Ending Cash Balance	12,026,307	9,255,644		7,198,392	9,363,835				
Cash Reserves Target	4,154,015	4,178,052		4,627,133					

Cash Reserves Target
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

Fund Name	Unemployment Compensation	Fund Number	713
Fund Type	Internal Service Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Intergov./ Shared Revenues	-	-	-	-	-	-	-	-	-
Intergov./ Grants	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-
Interest Earnings	3,816	4,479	1,189	1,189	436	-	436	753	63%
Debt Proceeds	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	-	-	7,357	7,357	2,078	-	2,078	5,279	72%
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	3,816	4,479	8,546	8,546	2,515	-	2,515	6,032	71%

Expenditures by Type									
Personnel									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	20,480	30,557	50,000	50,000	20,184	-	20,184	29,816	60%
Total Personnel	20,480	30,557	50,000	50,000	20,184	-	20,184	29,816	60%

Supplies	-	-	-	-	-	-	-	-	-
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Services & Charges									
Professional Services	-	2,400	5,000	5,000	-	-	-	5,000	100%
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	2,400	5,000	5,000	-	-	-	5,000	100%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	20,480	32,957	55,000	55,000	20,184	-	20,184	34,816	63%
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Net Surplus / (Deficit)	(16,664)	(28,478)	(46,454)	(46,454)	(17,669)	-	(17,669)	-	-
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Beginning Cash Balance	225,977	209,023	-	180,487	-	Cash Reserves Target			
Cash Adjustments	(291)	(58)	-	-	-				
Ending Cash Balance	209,023	180,487	-	134,033	163,552	25% of Annual expenditures			
Cash Reserves Target	5,120	8,239	-	13,750	-				

Fund Purpose:
This fund was established in 2011 to account for unemployment claims and outplacement services paid.

Explanation of Revenue Sources:
All unemployment claims and outplacement services for all departments are paid through this fund. Claims have remained fairly low in recent years.

Explanation of Expenditures and Significant Changes/Variations:
Starting in 2020, the Neighborhood Enforcement Action Team (NEAT) division of the Department of Code Enforcement will be moved into the newly established Code Enforcement Fund (#230), resulting in a large decrease in expenditures from 2019 to 2020. This will allow for more transparency regarding the Unsafe Building fines and fees collected in this fund and the expenditure of those revenues on allowable expenses. The expenditures in this fund will be equal to or less than revenues received. Budgeted expenditures includes emergency demolitions and expenses associated with monitoring unsafe building concerns.

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

Fund Name	Parental Leave Fund	Fund Number	714
Fund Type	Internal Service Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Intergov./ Shared Revenues	-	-	-	-	-	-	-	-	-
Intergov./ Grants	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-
Interest Earnings	467	805	414	414	170	-	170	244	59%
Debt Proceeds	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	163,651	166,529	257,488	257,488	73,637	-	73,637	183,851	71%
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	164,118	167,334	257,902	257,902	73,808		73,808	184,095	71%

Expenditures by Type									
Personnel									
Salaries & Wages	112,882	186,085	253,846	253,846	39,794	-	39,794	214,052	84%
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	112,882	186,085	253,846	253,846	39,794		39,794	214,052	84%

Supplies	-	-	-	-	-	-	-	-	-
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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	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-		-	-	-

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	112,882	186,085	253,846	253,846	39,794		39,794	214,052	84%
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Net Surplus / (Deficit)	51,237	(18,750)	4,056	4,056	34,013		34,013		
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Beginning Cash Balance	-	51,251		32,486					
Cash Adjustments	14	(14)		-					
Ending Cash Balance	51,251	32,486		36,542	66,632				
Cash Reserves Target	9,031	14,887		20,308					

Cash Reserves Target
8% of Annual expenditures - one month reserve

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

Explanation of Revenue Sources:
 The program is funded by an allocation to departments charged through payroll. In 2020, the allocation will be 0.35% of full-time wages. This charge may increase or decrease based on the financial needs of the program and the performance of the fund.

Explanation of Expenditures and Significant Changes/Variations:
 The program was well-received and continues to grow. Based on historical program participation, expenditures are budgeted at 40 births x 240 hours off of work x the average hourly wage.

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

Fund Name	Rainy Day	Fund Number	102
Fund Type	Special Revenue Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-		-	-	-
Local Income Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-
Intergov./ Grants	-	-	-	-	-		-	-	-
Licenses & Permits	-	-	-	-	-		-	-	-
Charges for Services	-	-	-	-	-		-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-		-	-	-
Interest Earnings	183,841	246,194	132,905	132,905	27,035		27,035	105,870	80%
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	183,841	246,194	132,905	132,905	27,035		27,035	105,870	80%

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

Net Surplus / (Deficit)	183,841	246,194	132,905	132,905	27,035		27,035		
Beginning Cash Balance	10,294,137	10,464,997		10,708,300					
Cash Adjustments	(12,981)	(2,892)		-					
Ending Cash Balance	10,464,997	10,708,300		10,841,205	10,778,910				
Cash Reserves Target	7,769,670	7,142,514		7,563,978					

Cash Reserves Target
3% of total Civil City expenditures in previous fiscal year, less interfund transfers

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

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

The cash reserve requirement for this fund is 3% of prior year operational expenditures in Civil City funds, excluding interfund transfers.

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

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

Explanation of Expenditures and Significant Changes/Variations:
No expenditures are budgeted at this time. The most recent activity was an interfund loan to four other funds during 2011.

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

Fund Name	Gift, Donation, Bequest					Fund Number	217		
Fund Type	Special Revenue Funds								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget		Encumbrances	& Encumb.		
Revenue									
Interest Earnings	2,481	10,860	4,613	4,613	1,755		1,755	2,858	62%
Wayfinding Signage Project	50,000	100,000					-	-	-
Energy & Sustainability	-	-	-	-	41,000		41,000	(41,000)	-
Bloomberg Mayors Challenge	-	274,000	403,743	403,743	404,000		404,000	(257)	0%
Human Rights Scholarship Prog.	-	91,517	18,000	18,000	6,650		6,650	11,350	63%
Historic Preservation Commis.	18,583	183	-	-	103		103	(103)	-
Milton Trust Energy Grant	-	125,000					-	-	-
Animal Resource Center	40,167	41,996	25,000	25,000	35,211		35,211	(10,211)	-41%
Pokagon Band Donation	-	100,000	-	-	100,000		100,000	(100,000)	-
Total Revenue	111,231	743,555	451,356	451,356	588,719		588,719	(137,363)	-30%
Expenditures by Division									
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	87,040	196,722	283,762	266,436	48%
Human Rights Scholarship Prog.	-	19,310	28,150	28,150	6,650		6,650	21,500	76%
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	17,825	17,758	35,583	76,692	68%
Animal Resource Center	34,604	38,658	35,000	35,000	1,311	331	1,642	33,358	95%
Total Expenditures	46,800	241,853	356,678	791,067	163,812	221,768	385,581	405,486	51%
Expenditures by Type									
Personnel									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-
Supplies	322	-	5,000	5,000	-	-	-	5,000	100%
Services & Charges									
Professional Services	42,669	218,362	308,328	630,442	139,337	204,010	343,348	287,094	46%
Printing & Advertising	-	3,479	21,650	21,650	6,650	-	6,650	15,000	69%
Repairs & Maintenance	1,014	4,181	10,000	122,275	17,825	17,758	35,583	86,692	71%
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	2,795	15,831	11,700	11,700	-	-	-	11,700	100%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	46,478	241,853	351,678	786,067	163,812	221,768	385,581	400,486	51%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	46,800	241,853	356,678	791,067	163,812	221,768	385,581	405,486	51%
Net Surplus / (Deficit)	64,431	501,702	94,678	(339,711)	424,907		203,138		
Beginning Cash Balance	100,898	165,219		666,875					
Cash Adjustments	(110)	(46)		-					
Ending Cash Balance	165,219	666,875		327,164	1,094,202				
Cash Reserves Target	-	-		-					
							Cash Reserves Target		
							No reserve requirement		
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								

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

Fund Name	Loss Recovery	Fund Number	227
Fund Type	Special Revenue Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Intergov./ Shared Revenues	-	-	-	-	-	-	-	-	-
Intergov./ Grants	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-
Interest Earnings	12,871	14,210	4,579	4,579	1,525	-	1,525	3,054	67%
Debt Proceeds	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	12,871	14,210	4,579	4,579	1,525		1,525	3,054	67%

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

Supplies	-	-	-	-	-	-	-	-	-
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Services & Charges									
Professional Services	73,065	1,211	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	135,000	36,100	-	200,000	-	200,000	200,000	-	0%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	208,065	37,311	-	200,000	-	200,000	200,000	-	0%

Capital	24,273	-	-	-	-	-	-	-	-
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Total Expenditures	232,338	37,311	-	200,000	-	200,000	200,000	-	0%
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Net Surplus / (Deficit)	(219,467)	(23,101)	4,579	(195,421)	1,525		(198,475)		
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Beginning Cash Balance	847,926	627,325		604,051					Cash Reserves Target
Cash Adjustments	(1,134)	(173)		-					
Ending Cash Balance	627,325	604,051		408,630	608,034				No reserve requirement
Cash Reserves Target	-	-		-					

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

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

Explanation of Expenditures and Significant Changes/Variations:
 In 2019, this fund was used to fund legal professional services related to environmental issues and granular activated carbon reconditioning.
 For 2020, no expenditures have been identified at this time.

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

Fund Name	Human Rights Federal Grant	Fund Number	258
Fund Type	Special Revenue Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Intergov./ Shared Revenues	-	-	-	-	-	-	-	-	-
Intergov./ Grants	74,580	247,060	138,200	138,200	1,000	-	1,000	137,200	99%
Licenses & Permits	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-
Interest Earnings	8,862	10,376	5,978	5,978	1,088	-	1,088	4,890	82%
Debt Proceeds	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	23,303	312	7,050	7,050	-	-	-	7,050	100%
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	106,745	257,748	151,228	151,228	2,088		2,088	149,140	99%

Expenditures by Type									
Personnel									
Salaries & Wages	52,886	119,255	135,130	135,130	38,370	-	38,370	96,760	72%
Fringe Benefits	25,756	35,042	49,418	49,418	12,228	-	12,228	37,190	75%
Total Personnel	78,642	154,296	184,548	184,548	50,598		50,598	133,950	73%

Supplies	1,772	1,330	2,000	2,000	868	949	1,817	183	9%
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Services & Charges									
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	-	-	-	-	-	-	-
Total Services & Charges	68,899	111,703	55,900	84,092	11,076	37,464	48,541	35,551	42%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	149,313	267,329	242,448	270,640	62,542	38,413	100,956	169,684	63%
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Net Surplus / (Deficit)	(42,567)	(9,582)	(91,220)	(119,412)	(60,454)		(98,867)		
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Beginning Cash Balance	572,740	529,536		519,829					
Cash Adjustments	(637)	(125)		-					
Ending Cash Balance	529,536	519,829		400,417	461,491				
Cash Reserves Target	-	-		-					

Cash Reserves Target

No reserve requirement - Grant fund - spend down to zero

Fund Purpose:
 This fund tracks the portion of the Human Rights division that is funded by the federal government.

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

Explanation of Expenditures, Staffing, and Significant Changes/Variations:
 In 2020, both the Employment Manager and the Housing Manager will be retitled Director of Employment and Director of Housing. This change was made as a result of the retirement of the Director of Human Rights at the beginning of 2019. A portion of the salary for the Human Rights Director will be shared between the two positions, increasing the salary cap for each position by 24% from 2019 to 2020. The increase in health insurance from 2019 to 2020 is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates.

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

Fund Name	COVID-19 Response	Fund Number	264
Fund Type	Special Revenue Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-		-	-	-
Local Income Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-
Intergov./ Grants	-	-	-	-	88,337		88,337	(88,337)	-
Licenses & Permits	-	-	-	-	-		-	-	-
Charges for Services	-	-	-	-	-		-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-		-	-	-
Interest Earnings	-	-	-	-	-		-	-	-
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	-	-	-	-	88,337		88,337	(88,337)	-

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

Supplies	-	-	-	-	-	-	-	-	-
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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	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	-	-	-	-	-	-	-	-	-
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Net Surplus / (Deficit)	-	-	-	-	88,337	88,337	-	-	-
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Beginning Cash Balance	-	-		-	-	-	Cash Reserves Target		
Cash Adjustments	-	-		-	-	-			
Ending Cash Balance	-	-		-	88,337	-	No reserve requirement		
Cash Reserves Target	-	-		-	-	-			

Fund Purpose:
This fund was established to track the costs associated with the City's response to the COVID-19 coronavirus pandemic.

Explanation of Revenue Sources:
This fund will receive grants.

Explanation of Expenditures and Significant Changes/Variations:
Expenditures will be related to various activities such as funding for quarantine sites, supplies, and lost wages.

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

Fund Name	County Option Income Tax					Fund Number	404		
Fund Type	Special Revenue Funds								
Control	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Local Income Taxes	12,339,734	12,879,847	12,440,774	12,440,774	4,146,925	-	4,146,925	8,293,849	67%
Intergov./ Grants	-	12,500	-	-	-	-	-	-	-
Charges for Services	6,000	8,500	-	-	-	-	-	-	-
Interest Earnings	182,755	296,751	100,000	100,000	30,694	-	30,694	69,306	69%
Donations	-	5,000	-	-	-	-	-	-	-
Other Income	651,457	75,272	40,000	40,000	42,506	-	42,506	(2,506)	-6%
Transfers In	324,159	927,077	-	-	-	-	-	-	-
Total Revenue	13,504,106	14,204,947	12,580,774	12,580,774	4,220,125		4,220,125	8,360,649	66%
Expenditures by Division									
Goodwill Strategic Outreach	130,000	130,000	-	-	-	-	-	-	-
Election Costs	-	187,026	-	-	-	-	-	-	-
Debt Service & Other	152,312	285,828	1,563,741	1,755,101	571,628	167,649	739,277	1,015,824	58%
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	115,794	-	115,794	163,830	59%
Light Up South Bend	88,404	247,862	260,000	331,828	40,641	62,535	103,177	228,652	69%
Street Paving & Patching	-	1,937,750	2,387,750	2,387,750	795,918	-	795,918	1,591,832	67%
Local Roads & Streets	12,755	-	-	-	-	-	-	-	-
Utilities & Services	2,682,053	2,516,844	2,577,816	2,726,123	1,039,846	101,175	1,141,020	1,585,103	58%
Curb & Sidewalk Program	1,500,000	1,500,000	1,500,000	1,500,000	500,000	-	500,000	1,000,000	67%
Information Technology	2,874	1,375,412	33,414	1,710,664	825,163	861,808	1,686,971	23,693	1%
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	187,351	1,139,293	1,326,643	144,442	10%
Parks Administration	1,287,600	400,000	800,000	800,000	266,664	-	266,664	533,336	67%
DTSB-Corridor Ambassadors	189,133	351,050	1,008,672	1,008,672	320,133	728,932	1,049,064	(40,392)	-4%
Vacant & Abandoned Houses	-	380,612	250,000	517,640	-	267,640	267,640	250,000	48%
Total Expenditures	10,309,203	13,308,985	12,580,774	16,238,244	5,119,405	3,329,030	8,448,436	7,789,809	48%
Expenditures by Type									
Personnel									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-
Supplies	683,344	207,469	200,000	256,243	29,044	56,243	85,287	170,957	67%
Services & Charges									
Professional Services	244,535	1,675,224	130,000	2,085,695	862,370	1,053,249	1,915,619	170,076	8%
Printing & Advertising	-	-	-	500	500	-	500	-	0%
Utilities	1,614,522	1,729,535	1,554,725	1,554,725	536,216	-	536,216	1,018,509	66%
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	2,881	-	2,881	5,752	67%
Debt Service									
Principal	1,585,484	1,557,180	1,620,219	1,620,219	385,599	-	385,599	1,234,620	76%
Interest & Fees	60,957	90,721	97,952	97,952	15,389	-	15,389	82,563	84%
Grants & Subsidies	1,143,117	1,166,244	335,991	1,126,436	197,771	779,022	976,793	149,643	13%
Other Services & Charges	572,460	1,161,336	1,509,492	1,794,636	405,696	1,007,561	1,413,256	381,380	21%
Interfund Transfers Out	2,787,600	4,764,329	6,361,491	6,361,491	2,120,499	-	2,120,499	4,240,992	67%
Total Services & Charges	9,498,728	12,878,933	12,380,774	15,560,865	5,002,492	2,939,521	7,942,013	7,618,852	49%
Capital	127,132	222,583	-	421,136	87,870	333,266	421,136	-	0%
Total Expenditures	10,309,203	13,308,985	12,580,774	16,238,244	5,119,405	3,329,030	8,448,436	7,789,809	48%
Net Surplus / (Deficit)	3,194,903	895,962	-	(3,657,470)	(899,280)		(4,228,310)		
Beginning Cash Balance	8,614,576	11,799,456		12,694,852					
Cash Adjustments	(10,022)	(566)		-					
Ending Cash Balance	11,799,456	12,694,852		9,037,382	11,873,580				
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 lamppost. They were chosen based on income, number of vacant lots, and need for lighting in the neighborhood. In 2020, the **Goodwill Strategic Outreach Unit** will be moved into the new Community Initiatives division in the General Fund (#101).

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

Fund Name	Cumulative Capital Development	Fund Number	406
Fund Type	Capital Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	436,677	455,002	415,213	415,213	-		-	415,213	100%
Local Income Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	38,373	40,353	10,000	10,000	-		-	10,000	100%
Intergov./ Grants	-	-	-	-	-		-	-	-
Licenses & Permits	-	-	-	-	-		-	-	-
Charges for Services	-	-	-	-	-		-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-		-	-	-
Interest Earnings	8,476	8,944	330	330	10		10	320	97%
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	483,526	504,299	425,543	425,543	10		10	425,533	100%

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

Supplies	-	-	-	-	-		-	-	-
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Services & Charges									
Professional Services	-	-	-	-	-		-	-	-
Printing & Advertising	-	-	-	-	-		-	-	-
Utilities	-	-	-	-	-		-	-	-
Education & Training	-	-	-	-	-		-	-	-
Travel	-	-	-	-	-		-	-	-
Repairs & Maintenance	-	-	-	-	-		-	-	-
Interfund Allocations	-	-	-	-	-		-	-	-
Insurance	-	-	-	-	-		-	-	-
Debt Service									
Principal	549,419	498,598	550,179	550,179	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	-	-	-	-	-		-	-	-
Total Services & Charges	575,402	539,276	587,817	587,817	109,539		109,539	478,278	81%

Capital	-	271,112	-	14,388	5,705		8,684	14,389	(1)	0%
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Total Expenditures	575,402	810,388	587,817	602,205	115,244		8,684	123,927	478,277	79%
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Net Surplus / (Deficit)	(91,876)	(306,089)	(162,274)	(176,662)	(115,234)			(123,917)		
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Beginning Cash Balance	622,016	529,328		223,093						
Cash Adjustments	(813)	(146)		-						
Ending Cash Balance	529,328	223,093		46,431	108,767					
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.

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

Fund Name	Cumulative Capital Improvement	Fund Number	407
Fund Type	Capital Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Intergov./ Shared Revenues	236,379	231,026	240,933	240,933	-	-	-	240,933	100%
Intergov./ Grants	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-
Interest Earnings	5,563	11,646	8,500	8,500	1,426	-	1,426	7,074	83%
Debt Proceeds	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	25,000	25,000	-	-	-	-	-	-	-
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	266,942	267,673	249,433	249,433	1,426		1,426	248,007	99%

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

Supplies	-	-	-	-	-	-	-	-	-
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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	249,500	-	250,000	250,000	83,336	-	83,336	166,664	67%
Total Services & Charges	249,500	-	250,000	250,000	83,336	-	83,336	166,664	67%

Capital	-	28,000	180,000	180,000	-	-	-	180,000	100%
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Total Expenditures	249,500	28,000	430,000	430,000	83,336	-	83,336	346,664	81%
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Net Surplus / (Deficit)	17,442	239,673	(180,567)	(180,567)	(81,910)		(81,910)		
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Beginning Cash Balance	430,948	447,850		687,399					
Cash Adjustments	(541)	(124)		-					
Ending Cash Balance	447,850	687,399		506,832	608,286				
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

Fund Name	Economic Development Income Tax	Fund Number	408
Fund Type	Special Revenue Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Local Income Taxes	11,885,489	12,474,651	12,098,890	12,098,890	3,955,296		3,955,296	8,143,594	67%
Intergov./ Grants	-	-	-	-	12,500		12,500	(12,500)	-
Charges for Services	-	150,000	150,000	150,000	150,000		150,000	-	0%
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	46,354		46,354	207,968	82%
Other Income	598,182	10,625	-	-	1,188		1,188	(1,188)	-
Transfers In	-	178,534	-	-	-		-	-	-
Total Revenue	13,099,020	13,561,870	12,857,872	12,857,872	4,519,998		4,519,998	8,337,874	65%

Expenditures by Division									
Debt Service & Other	999,446	388,426	191,233	706,233	90,409	-	90,409	615,824	87%
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	1,651,902	2,802,142	4,454,045	3,774,370	46%
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	127,403	-	127,403	251,103	66%
Code Enforcement	1,258,252	2,364,559	2,973,805	2,973,805	991,261	-	991,261	1,982,544	67%
Animal Resource Center	820,662	845,841	891,414	891,414	297,134	-	297,134	594,280	67%
Total Expenditures	10,719,482	11,343,420	12,857,872	16,355,699	4,284,896	2,820,955	7,105,850	9,249,849	57%

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

Supplies	-								
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Services & Charges									
Professional Services	2,528,862	3,267,745	3,635,865	3,729,399	980,005	54,082	1,034,087	2,695,312	72%
Printing & Advertising	606	350	45,000	45,000	132	-	132	44,868	100%
Utilities	1,281	3,274	-	45,781	19,789	11,648	31,436	14,345	31%
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	832,469	2,618,716	3,451,185	1,591,283	32%
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	2,204,170	-	2,204,170	4,403,937	67%
Total Services & Charges	10,669,652	10,915,652	12,707,872	16,118,514	4,284,896	2,733,770	7,018,665	9,099,848	56%

Capital	49,830	427,769	150,000	237,185	-	87,185	87,185	150,000	63%
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Total Expenditures	10,719,482	11,343,420	12,857,872	16,355,699	4,284,896	2,820,955	7,105,850	9,249,848	57%
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Net Surplus / (Deficit)	2,379,538	2,218,449	-	(3,497,827)	235,103		(2,585,852)		
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Beginning Cash Balance	12,770,240	15,134,269		17,348,536					
Cash Adjustments	(15,509)	(4,182)		-					
Ending Cash Balance	15,134,269	17,348,536		13,850,709	17,654,380				
Cash Reserves Target	5,359,741	5,671,710		8,177,850					

Cash Reserves Target	
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
Revenue									
Debt Proceeds	6,638,312	1,472,985	4,329,076	4,329,076	-		-	4,329,076	100%
Interest Earnings	31,472	16,775	-	-	659		659	(659)	-
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	101,776	-	-	-	-		-	-	-
Total Revenue	6,771,560	1,489,760	4,329,076	4,329,076	659		659	4,328,417	100%
Expenditures by Division									
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	-	-	-	-	-	-	-	-
Total Expenditures	7,428,144	3,415,328	4,329,076	4,590,138	667,730	-	667,730	3,922,408	85%
Expenditures by Type									
Personnel									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
Total Services & Charges	437,486	101,364	-	-	367,452	-	367,452	(367,452)	-
Capital	6,990,658	3,313,965	4,329,076	4,590,138	300,278	-	300,278	4,289,860	93%
Total Expenditures	7,428,144	3,415,328	4,329,076	4,590,138	667,730	-	667,730	3,922,408	85%
Net Surplus / (Deficit)	(656,584)	(1,925,568)	-	(261,062)	(667,072)		(667,072)		
Beginning Cash Balance	3,598,717	2,942,040		1,016,472					
Cash Adjustments	(93)	(1)		-					
Ending Cash Balance	2,942,040	1,016,472		755,410	349,417				
Cash Reserves Target	-	-		-	-				
Cash Reserves Target									
No reserve requirement - Capital lease fund - spend down to zero									

Fund Purpose:

This fund is used to track the expenditures of capital lease proceeds used to purchase vehicles and equipment for City departments. The funds are held by an escrow agent and expended upon the provision by the City of a proper claim form and invoice. The trustee escrow accounts have been maintained by the City for many years. All expenditures in this fund are approved by the Board of Public Works before they are submitted to the trustee bank for payment. Historically, the City has used 5-year leases and received an interest rate around 2%. Debt service principal and interest payments are budgeted in individual departments.

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

Expenditures are for the purchase of vehicles and equipment for departments.

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

Fund Name South Bend Redevelopment Authority	Fund Number 752
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Fund Type Debt Service Funds

Control City Funds

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Intergov./ Shared Revenues	-	-	-	-	-	-	-	-	-
Intergov./ Grants	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-
Interest Earnings	4,699	6,383	4,500	4,500	2,215	-	2,215	2,285	51%
Debt Proceeds	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	3,115,000	2,867,378	2,870,500	2,870,500	1,435,000	-	1,435,000	1,435,500	50%
Total Revenue	3,119,699	2,873,761	2,875,000	2,875,000	1,437,215		1,437,215	1,437,785	50%

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

Supplies	-	-	-	-	-	-	-	-	-
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Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Debt Service									
Principal	1,915,000	1,725,000	1,790,000	1,790,000	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	-	-	-	-	-	-	-	-
Total Services & Charges	3,431,439	2,861,669	2,865,613	2,865,613	1,235,778	-	1,235,778	1,629,835	57%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	3,431,439	2,861,669	2,865,613	2,865,613	1,235,778	-	1,235,778	1,629,835	57%
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Net Surplus / (Deficit)	(311,740)	12,092	9,387	9,387	201,437		201,437		
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Beginning Cash Balance	522,232	210,492		222,584					
Cash Adjustments	-	-		-					
Ending Cash Balance	210,492	222,584		231,971	424,021				
Cash Reserves Target	210,492	222,584		231,971					

Cash Reserves Target
100% cash reserves per bond covenants

Fund Purpose:
The South Bend Redevelopment Authority Fund records debt service payments received from the City that are passed through to the paying agent bank and the bondholders per bond agreements. The South Bend Redevelopment Authority is a separate legal entity that is recorded in the Comprehensive Annual Financial Report (CAFR).

Explanation of Revenue Sources:
The South Bend Redevelopment Authority receives debt service payments from the City (recorded as interfund transfers) and passes them through to trustee banks and bondholders. This fund also receives revenue from interest earned on the cash balance at the trustee bank.

Explanation of Expenditures and Significant Changes/Variations:
This fund accounts for the bi-annual debt service principal and interest payments of Redevelopment Authority debt. Current debt includes:
- 2013 Century Center Special Tax Bonds Refunding 2008 - debt payments paid for by River West TIF Fund (#324), final payment 5/1/26, (debt schedule #62)
- 2015 Eddy Street Commons-Lease Rental Revenue Bonds Refunding 2008 - debt payments paid for by River East Residential TIF Fund (#436), final payment 2/15/33, (debt schedule #54)

2018
The 2001/2011 Century Center Refunding Bonds (debt schedule #7) were paid off. The final payment was 2/1/18. The remaining cash balance at the trustee bank (\$324,170.83) was deposited into COIT Fund (#404).
The 2008/2015 Eddy Street Commons Refunding Bonds (debt schedule #54) were paid off early. The final payment was 2/15/18. The remaining cash balance at the trustee bank (\$60.85) was deposited into the River East Residential TIF Fund (#436).

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

Fund Name	South Bend Building Corp	Fund Number	755
Fund Type	Debt Service Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-		-	-	-
Local Income Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-
Intergov./ Grants	-	-	-	-	-		-	-	-
Licenses & Permits	-	-	-	-	-		-	-	-
Charges for Services	-	-	-	-	-		-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-		-	-	-
Interest Earnings	10,314	15,243	4,000	4,000	3,371		3,371	629	16%
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	2,646,000	2,641,500	2,636,586	2,636,586	1,319,250		1,319,250	1,317,336	50%
Total Revenue	2,656,314	2,656,743	2,640,586	2,640,586	1,322,621		1,322,621	1,317,965	50%

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

Supplies	-	-	-	-	-		-	-	-
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Services & Charges									
Professional Services	-	-	-	-	-		-	-	-
Printing & Advertising	-	-	-	-	-		-	-	-
Utilities	-	-	-	-	-		-	-	-
Education & Training	-	-	-	-	-		-	-	-
Travel	-	-	-	-	-		-	-	-
Repairs & Maintenance	-	-	-	-	-		-	-	-
Interfund Allocations	-	-	-	-	-		-	-	-
Insurance	-	-	-	-	-		-	-	-
Debt Service									
Principal	2,100,000	2,175,000	2,250,000	2,250,000	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	-	-	-	-	-		-	-	-
Total Services & Charges	2,636,875	2,632,744	2,630,085	2,630,085	1,433,563		1,433,563	1,196,523	45%

Capital	-	-	-	-	-		-	-	-
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Total Expenditures	2,636,875	2,632,744	2,630,085	2,630,085	1,433,563		1,433,563	1,196,523	45%
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Net Surplus / (Deficit)	19,439	23,999	10,501	10,501	(110,942)		(110,942)		
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Beginning Cash Balance	771,586	791,026		1,734,901			Cash Reserves Target		
Cash Adjustments	-	919,876		-					
Ending Cash Balance	791,026	1,734,901		1,745,402	704,083				
Cash Reserves Target	791,026	1,734,901		1,745,402			100% cash reserves per bond covenants		

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

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

Explanation of Expenditures and Significant Changes/Variations:
The fund accounts for the debt service payments for Building Corporation bonds.

Current debt includes:
- 2010 Public Works Service Center Refunding Bonds, Refunding 2001 - debt payments paid for by River West TIF Fund (#324) and the Sewage Works Operating Fund (#641), final payment 2/1/21, (debt schedule #36)
- 2012 Fire Station/Police Department Renovations Refunding Bonds, Refunding 2003 - debt payments paid for by River West TIF Fund (#324), final payment 2/1/23, (debt schedule #39)
- 2013 EMS/Fire Station/Tower Bonds - debt payments paid for by the Fire Department Capital Fund (#287), final payment 2/1/33, (debt schedule #116)

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

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	18,662,835	18,555,308	16,411,377	16,411,377	-	-	-	16,411,377	100%
Local Income Taxes	-	-	-	-	-	-	-	-	-
Intergov./ Shared Revenues	395,000	395,000	397,000	397,000	190,750	-	190,750	206,250	52%
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	50,177	-	50,177	529,823	91%
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	18,302	-	18,302	41,698	69%
Total Revenue	24,291,092	19,809,724	17,448,377	17,448,377	408,364		408,364	17,040,013	98%

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

Supplies	-	-	-	-	-	-	-	-	-
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Services & Charges									
Professional Services	1,291,350	1,099,869	823,462	2,295,543	471,939	625,188	1,097,126	1,198,417	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	2,132,111	-	2,132,111	2,132,184	50%
Total Services & Charges	11,555,412	11,928,180	9,866,546	12,453,201	5,043,840	1,151,093	6,194,933	6,258,269	50%

Capital	14,557,517	8,735,222	8,133,454	21,052,775	3,509,733	4,076,678	7,586,411	13,466,364	64%
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Total Expenditures	26,112,929	20,663,402	18,000,000	33,505,976	8,553,573	5,227,771	13,781,344	19,724,633	59%
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Net Surplus / (Deficit)	(1,821,837)	(853,678)	(551,623)	(16,057,599)	(8,145,209)		(13,372,980)		
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Beginning Cash Balance	33,563,915	31,738,300		30,879,977					
Cash Adjustments	(3,778)	(4,644)		-					
Ending Cash Balance	31,738,300	30,879,977		14,822,378	22,851,343				
Cash Reserves Target	-	-		-					

Cash Reserves Target

No reserve requirement

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

Explanation of Revenue Sources:
 Financing is provided by property tax proceeds in excess of those attributable to the assessed value of the property in the district before redevelopment. This fund also receives a Hotel/Motel Tax (intergovernmental shared revenues).

Explanation of Expenditures and Significant Changes/Variations:
 Various projects and development opportunities include: Chocolate Factory Sewer, Cleveland Ameritech Reconstruction, local match to federal funds for Coal Line Trail project, Olive Street Reconstruction, South Shore Double Tracking, United Way Community Center, West Side Main Streets, Public Works projects, and various development opportunities which may be presented to the Redevelopment Commission in 2020.

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

Fund Name	TIF - West Washington	Fund Number	422
Fund Type	Tax Increment Financing Funds		
Control	Redevelopment Commission Controlled Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	332,220	261,830	289,982	289,982	-		-	289,982	100%
Local Income Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-
Intergov./ Grants	-	-	-	-	-		-	-	-
Licenses & Permits	-	-	-	-	-		-	-	-
Charges for Services	-	-	-	-	-		-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-		-	-	-
Interest Earnings	38,012	37,241	40,000	40,000	2,569		2,569	37,431	94%
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	-	18,500	-	-	300		300	(300)	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	370,233	317,571	329,982	329,982	2,869		2,869	327,113	99%

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

Supplies	-	-	-	-	-		-	-	-
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Services & Charges									
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	-	-	-	-	-		-	-	-
Total Services & Charges	148	-	-	479	-		-	479	100%

Capital	845,540	1,089,137	400,000	995,186	33,885		384,732	418,616	576,570	58%
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Total Expenditures	845,688	1,089,137	400,000	995,665	33,885		384,732	418,616	577,049	58%
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Net Surplus / (Deficit)	(475,456)	(771,566)	(70,018)	(665,683)	(31,015)		(415,747)		
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Beginning Cash Balance	2,279,940	1,801,466		1,029,402					Cash Reserves Target
Cash Adjustments	(3,018)	(498)		-					
Ending Cash Balance	1,801,466	1,029,402		363,719			1,002,576		No reserve requirement
Cash Reserves Target	-	-		-					

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

Explanation of Revenue Sources:
 Financing is provided by property tax proceeds in excess of those attributable to the assessed value of the property in the district before redevelopment. This fund receives revenue from interest earned on the fund's cash balance. Interest rates are expected to rise over the next few years, increasing interest earnings revenue.

Explanation of Expenditures and Significant Changes/Variations:
 The City Cemetery Master Plan is funded through this TIF. Additionally, in 2020 the Elm Streetscape will be funded through this TIF Fund.

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

Fund Name	TIF - River East Development Area (NE Dev)	Fund Number	429
Fund Type	Tax Increment Financing Funds		
Control	Redevelopment Commission Controlled Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	3,062,820	2,722,642	2,586,336	2,586,336	-		-	2,586,336	100%
Local Income Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-
Intergov./ Grants	-	-	-	-	-		-	-	-
Licenses & Permits	-	-	-	-	-		-	-	-
Charges for Services	-	-	-	-	-		-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-		-	-	-
Interest Earnings	158,627	216,095	240,000	240,000	17,670		17,670	222,330	93%
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	72,104	7,725	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	3,293,551	2,946,463	2,826,336	2,826,336	17,670		17,670	2,808,666	99%

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

Supplies	-	-	-	-	-		-	-	-
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Services & Charges									
Professional Services	340,567	29,225	-	109,519	21,177	28,995	50,172	59,348	54%
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	-	-	-	-	-		-	-	-
Total Services & Charges	347,984	55,271	-	110,263	21,177	28,995	50,172	60,092	54%

Capital	631,070	5,686,682	2,800,000	8,672,831	908,530	3,855,382	4,763,912	3,908,919	45%
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Total Expenditures	979,054	5,741,954	2,800,000	8,783,094	929,707	3,884,377	4,814,083	3,969,011	45%
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Net Surplus / (Deficit)	2,314,497	(2,795,491)	26,336	(5,956,758)	(912,036)		(4,796,413)		
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Beginning Cash Balance	8,790,697	10,994,678		8,196,149					Cash Reserves Target
Cash Adjustments	(110,516)	(3,038)		-					
Ending Cash Balance	10,994,678	8,196,149		2,239,391	7,317,465				No reserve requirement
Cash Reserves Target	-	-		-					

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

Explanation of Revenue Sources:
 Financing is provided by property tax proceeds in excess of those attributable to the assessed value of the property in the district before redevelopment. This fund receives revenue from interest earned on the fund's cash balance. Interest rates are expected to rise over the next few years, increasing interest earnings revenue.

Explanation of Expenditures and Significant Changes/Variations:
 Various projects and development opportunities include: Completion of the City's commitment to the Wharf Phase II (Three Twenty Cascades) and East Bank Parking Analysis projects, Public Works projects, and various development opportunities which may be presented to the Redevelopment Commission in 2020.

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

Fund Name	TIF - Southside Development #1	Fund Number	430
Fund Type	Tax Increment Financing Funds		
Control	Redevelopment Commission Controlled Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	2,166,637	1,755,231	1,858,569	1,858,569	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	22,981		22,981	177,019	89%
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	3,020	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	2,317,267	1,965,790	2,058,569	2,058,569	125,681		125,681	1,932,887	94%

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

Supplies	-	-	-	-	-		-	-	-
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Services & Charges									
Professional Services	242,352	190,544	-	770,518	80,546	63,847	144,393	626,125	81%
Printing & Advertising	-	-	-	-	-		-	-	-
Utilities	-	-	-	-	-		-	-	-
Education & Training	-	-	-	-	-		-	-	-
Travel	-	-	-	-	-		-	-	-
Repairs & Maintenance	-	-	-	-	-		-	-	-
Interfund Allocations	-	-	-	-	-		-	-	-
Insurance	-	-	-	-	-		-	-	-
Debt Service									
Principal	-	-	-	-	-		-	-	-
Interest & Fees	-	-	-	-	-		-	-	-
Grants & Subsidies	-	-	-	-	-		-	-	-
Other Services & Charges	-	-	-	-	-		-	-	-
Interfund Transfers Out	-	-	-	-	-		-	-	-
Total Services & Charges	242,352	190,544	-	770,518	80,546	63,847	144,393	626,125	81%

Capital	459,009	1,642,471	2,000,000	6,253,038	9,366	94,367	103,733	6,149,305	98%
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Total Expenditures	701,361	1,833,015	2,000,000	7,023,556	89,912	158,214	248,126	6,775,430	96%
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Net Surplus / (Deficit)	1,615,906	132,776	58,569	(4,964,987)	35,770		(122,445)		
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Beginning Cash Balance	7,848,685	9,455,102		9,585,265					Cash Reserves Target
Cash Adjustments	(9,489)	(2,613)		-					
Ending Cash Balance	9,455,102	9,585,265		4,620,278	9,660,040				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

Fund Name	TIF - Douglas Road	Fund Number	435
Fund Type	Tax Increment Financing Funds		
Control	Redevelopment Commission Controlled Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-		-	-	-
Local Income Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-
Intergov./ Grants	-	-	-	-	-		-	-	-
Licenses & Permits	-	-	-	-	-		-	-	-
Charges for Services	-	-	-	-	-		-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-		-	-	-
Interest Earnings	3,477	4,666	-	-	390		390	(390)	-
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	3,477	4,666	-	-	390		390	(390)	-

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

Supplies	-	-	-	-	-	-	-	-	-
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Services & Charges									
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	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	21,575	-	186,425	45,083	42,143	87,225	99,200	53%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	-	21,575	-	186,425	45,083	42,143	87,225	99,200	53%
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Net Surplus / (Deficit)	3,477	(16,909)	-	(186,425)	(44,693)		(86,835)		
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Beginning Cash Balance	201,109	204,331		187,366					Cash Reserves Target
Cash Adjustments	(254)	(56)		-					
Ending Cash Balance	204,331	187,366		941	143,436				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

March 31, 2020

Fund Name	TIF - River East Residential (NE Res)	Fund Number	436
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Fund Type	Tax Increment Financing Funds
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Control	Redevelopment Commission Controlled Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	4,686,651	4,933,558	5,770,197	5,770,197	-		-	5,770,197	100%
Local Income Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-
Intergov./ Grants	-	-	-	-	-		-	-	-
Licenses & Permits	-	-	-	-	-		-	-	-
Charges for Services	-	-	-	-	-		-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-		-	-	-
Interest Earnings	4,559	39,283	40,000	40,000	(85)		(85)	40,085	100%
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	6	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	61	-	-	-	-		-	-	-
Total Revenue	4,691,277	4,972,840	5,810,197	5,810,197	(85)		(85)	5,810,282	100%

Expenditures by Type

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

Supplies	-	-	-	-	-		-	-	-
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Services & Charges									
Professional Services	2,026	-	26,047	26,047	-		-	26,047	100%
Printing & Advertising	-	-	-	-	-		-	-	-
Utilities	-	-	-	-	-		-	-	-
Education & Training	-	-	-	-	-		-	-	-
Travel	-	-	-	-	-		-	-	-
Repairs & Maintenance	-	-	-	-	-		-	-	-
Interfund Allocations	-	-	-	-	-		-	-	-
Insurance	-	-	-	-	-		-	-	-
Debt Service									
Principal	376,417	392,522	409,383	409,383	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%
Total Services & Charges	5,189,326	4,263,831	4,385,000	4,385,000	2,131,789		2,131,789	2,253,211	51%

Capital	-	-	-	-	-		-	-	-
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Total Expenditures	5,189,326	4,263,831	4,385,000	4,385,000	2,131,789		2,131,789	2,253,211	51%
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Net Surplus / (Deficit)	(498,049)	709,009	1,425,197	1,425,197	(2,131,874)		(2,131,874)		
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Beginning Cash Balance	3,492,629	2,990,020		3,698,203					
Cash Adjustments	(4,559)	(826)		-					
Ending Cash Balance	2,990,020	3,698,203		5,123,400					
Cash Reserves Target	-	-		-					

Cash Reserves Target

No reserve requirement

Fund Purpose:

This fund accounts for the collection of Tax Increment Financing (TIF) revenues for the River 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

Fund Name	Airport 2003 Debt Reserve	Fund Number	315
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Fund Type	Debt Service Funds
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Control	Redevelopment Commission Controlled Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-		-	-	-
Local Income Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-
Intergov./ Grants	-	-	-	-	-		-	-	-
Licenses & Permits	-	-	-	-	-		-	-	-
Charges for Services	-	-	-	-	-		-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-		-	-	-
Interest Earnings	18,472	24,249	20,000	20,000	2,616		2,616	17,384	87%
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	18,472	24,249	20,000	20,000	2,616		2,616	17,384	87%

Expenditures by Type

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

Supplies	-	-	-	-	-		-	-	-
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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	17,155	23,962	20,000	20,000	6,850		6,850	13,150	66%
Total Services & Charges	17,155	23,962	20,000	20,000	6,850		6,850	13,150	66%

Capital	-	-	-	-	-		-	-	-
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Total Expenditures	17,155	23,962	20,000	20,000	6,850		6,850	13,150	66%
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Net Surplus / (Deficit)	1,317	288	-	-	(4,234)		(4,234)		
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Beginning Cash Balance	1,040,462	1,040,462		1,040,462			Cash Reserves Target		
Cash Adjustments	(1,317)	(288)		-					
Ending Cash Balance	1,040,462	1,040,462		1,040,462	1,040,462				
Cash Reserves Target	1,040,462	1,040,462		1,040,462					100% debt service reserve per bond covenants

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

Explanation of Revenue Sources:
 The only activity is interest income which is promptly transferred out to the River West TIF Fund (#324).

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

City of South Bend, Indiana

Monthly Financial Report

March 31, 2020

Fund Name	Airport 2003 Debt Reserve	Fund Number	315
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Fund Type	Debt Service Funds
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Control	Redevelopment Commission Controlled Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-		-	-	-
Local Income Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-
Intergov./ Grants	-	-	-	-	-		-	-	-
Licenses & Permits	-	-	-	-	-		-	-	-
Charges for Services	-	-	-	-	-		-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-		-	-	-
Interest Earnings	18,472	24,249	20,000	20,000	2,616		2,616	17,384	87%
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	18,472	24,249	20,000	20,000	2,616		2,616	17,384	87%

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

Supplies	-	-	-	-	-		-	-	-
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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	17,155	23,962	20,000	20,000	6,850		6,850	13,150	66%
Total Services & Charges	17,155	23,962	20,000	20,000	6,850		6,850	13,150	66%

Capital	-	-	-	-	-		-	-	-
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Total Expenditures	17,155	23,962	20,000	20,000	6,850		6,850	13,150	66%
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Net Surplus / (Deficit)	1,317	288	-	-	(4,234)		(4,234)		
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Beginning Cash Balance	1,040,462	1,040,462		1,040,462					
Cash Adjustments	(1,317)	(288)		-					
Ending Cash Balance	1,040,462	1,040,462		1,040,462	1,040,462				
Cash Reserves Target	1,040,462	1,040,462		1,040,462					

Cash Reserves Target
100% debt service reserve per bond covenants

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

Explanation of Revenue Sources:
 The only activity is interest income which is promptly transferred out to the River West TIF Fund (#324).

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

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

Fund Name	2018 TIF Park Bond Debt Service Reserve	Fund Number	351
Fund Type	Debt Service Funds		
Control	Redevelopment Commission Controlled Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Intergov./ Shared Revenues	-	-	-	-	-	-	-	-	-
Intergov./ Grants	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-
Interest Earnings	(275)	23,374	12,618	12,618	2,567	-	2,567	10,051	80%
Debt Proceeds	993,495	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	993,220	23,374	12,618	12,618	2,567		2,567	10,051	80%

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

Net Surplus / (Deficit)	993,220	23,374	12,618	12,618	2,567	2,567
Beginning Cash Balance	-	993,495	-	1,016,594	-	-
Cash Adjustments	275	(275)	-	-	-	-
Ending Cash Balance	993,495	1,016,594		1,029,212	1,023,297	
Cash Reserves Target	993,495	1,016,594		1,029,212		

Cash Reserves Target
100% debt service reserve per bond covenants

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

- The par amount of the Redevelopment District Bonds, Series 2018 was \$11,995,000 with a premium of \$96,103. The bonds closed on April 25, 2018 with a net interest rate of 2.971%. The net proceeds after bond issuance costs were \$11,818,495. \$993,495 was deposited into this fund per the bond agreement. The remaining \$10,825,000 was deposited into Fund 452 (2018 TIF Park Bond Capital) and will be used towards the approved capital projects (see Fund 452).
- The debt service reserve fund is funded from bond proceeds in an amount equal to maximum annual principal and interest due on the bonds. If moneys in the reserve fund are used to pay principal and interest on the bonds, the balance will be restored from TIF revenues. Debt service payments are due on February 1 and August 1. The first debt service payment is due August 1, 2018 and the final payment is due February 1, 2033. The debt service reserve will be used towards the last debt service payment.

Explanation of Revenue Sources:
At the time of issuance, \$993,495 was deposited into this fund to be held as a reserve.

Explanation of Expenditures and Significant Changes/Variations:
The debt service reserve will be used towards the last debt service payment due February 1, 2033.

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

Fund Name	Redevelopment General					Fund Number	433		
Fund Type	Special Revenue Funds								
Control	Redevelopment Commission Controlled Funds								
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		
Revenue									
Property Taxes	-	-	-	-	-		-	-	-
Local Income Taxes	-	84,095	8,775	8,775	2,925		2,925	5,850	67%
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-
Intergov./ Grants	-	-	-	-	-		-	-	-
Licenses & Permits	-	-	-	-	-		-	-	-
Charges for Services	-	-	-	-	-		-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-		-	-	-
Interest Earnings	2,799	18,819	15,000	15,000	3,518		3,518	11,482	77%
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	50,000		50,000	100,000	67%
Total Revenue	638,227	1,280,026	1,173,775	1,173,775	56,443		56,443	1,117,332	95%
Expenditures by Type									
Personnel									
Salaries & Wages	-	-	-	-	-		-	-	-
Fringe Benefits	-	-	-	-	-		-	-	-
Total Personnel	-	-	-	-	-		-	-	-
Supplies	-	-	-	-	-		-	-	-
Services & Charges									
Professional Services	29,994	5,211	4,500	4,500	1,657		1,657	2,844	63%
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	691,866	520,803	1,212,669	201,967	14%
Other Services & Charges	-	-	-	-	-		-	-	-
Interfund Transfers Out	-	-	-	-	-		-	-	-
Total Services & Charges	29,994	422,200	1,029,500	1,419,136	693,522	520,803	1,214,326	204,811	14%
Capital	-	-	-	-	-		-	-	-
Total Expenditures	29,994	422,200	1,029,500	1,419,136	693,522	520,803	1,214,326	204,811	14%
Net Surplus / (Deficit)	608,233	857,826	144,275	(245,361)	(637,079)		(1,157,882)		
Beginning Cash Balance	7,403	615,795		1,473,451		Cash Reserves Target			
Cash Adjustments	159	(170)		-					
Ending Cash Balance	615,795	1,473,451		1,228,090	842,368				
Cash Reserves Target	7,498	105,550		354,784		25% of Annual expenditures			
Fund Purpose:	<p>Prior to 2019, this fund's sole expenditure was for general legal fees for the Redevelopment Commission. Starting in 2019, this fund will also be used for economic empowerment activities determined by the Redevelopment Commission and the Department of Community Investment.</p> <p>The Redevelopment Commission was established to address conditions associated with blight and the underutilization of land and/or barriers to development. The Commission operates within the city limits. They study areas of the city, identify problem areas and develop a strategic plan for eliminating blight and bringing about new development within those areas. A primary focus is on the expansion of tax base and the creation of new jobs within South Bend.</p> <p>There are five voting members of the South Bend Redevelopment Commission. Three are appointed by the Mayor; two are appointed by the South Bend Common Council. In addition, one member of the South Bend Community School Corporation Board of School Trustees is appointed by the Mayor as a non-voting adviser to the Commission.</p>								
Explanation of Revenue Sources:	<p>This fund receives revenue from interest earned on the fund's cash balance.</p> <p>In 2019, this fund will receive the South Bend Redevelopment Commission's portion of the Local Income Tax (LIT) distribution from the State.</p> <p>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).</p>								
Explanation of Expenditures and Significant Changes/Variations:	<p>As outlined in the agreement with the Pokagon Band, the donations will fund initiatives broadly aimed at contributing to the improvement of educational opportunities in the City and to address poverty and unemployment in the City. 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.</p>								

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

Fund Name	Certified Technology Park	Fund Number	439
Fund Type	Capital Funds		
Control	Redevelopment Commission Controlled Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-		-	-	-
Local Income Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-
Intergov./ Grants	-	-	-	-	-		-	-	-
Licenses & Permits	-	-	-	-	-		-	-	-
Charges for Services	-	-	-	-	-		-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-		-	-	-
Interest Earnings	10,966	11,102	-	-	28		28	(28)	-
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	10,966	11,102	-	-	28		28	(28)	-

Expenditures by Type									
Personnel									
Salaries & Wages	-	-	-	-	-		-	-	-
Fringe Benefits	-	-	-	-	-		-	-	-
Total Personnel	-	-	-	-	-		-	-	-
Supplies									
-	-	-	-	-	-		-	-	-
Services & Charges									
Professional Services	-	-	-	-	-		-	-	-
Printing & Advertising	-	-	-	-	-		-	-	-
Utilities	-	-	-	-	-		-	-	-
Education & Training	-	-	-	-	-		-	-	-
Travel	-	-	-	-	-		-	-	-
Repairs & Maintenance	-	-	-	-	-		-	-	-
Interfund Allocations	-	-	-	-	-		-	-	-
Insurance	-	-	-	-	-		-	-	-
Debt Service	-	-	-	-	-		-	-	-
Principal	-	-	-	-	-		-	-	-
Interest & Fees	-	-	-	-	-		-	-	-
Grants & Subsidies	-	-	-	-	-		-	-	-
Other Services & Charges	-	-	-	-	-		-	-	-
Interfund Transfers Out	-	-	-	-	-		-	-	-
Total Services & Charges	-	-	-	-	-		-	-	-
Capital	-	624,194	-	752	-	752	752	-	0%
Total Expenditures	-	624,194	-	752	-	752	752	-	0%

Net Surplus / (Deficit)	10,966	(613,092)	-	(752)	28	(724)
Beginning Cash Balance	614,013	624,204		10,939		
Cash Adjustments	(774)	(172)		-		
Ending Cash Balance	624,204	10,939		10,187	11,011	
Cash Reserves Target	-	-		-		

Cash Reserves Target

No reserve requirement

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

Explanation of Revenue Sources:
This fund received a special state tax distribution. Currently, this fund only receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:
2019 funds were budgeted for the new Technology Resource Center (opened during 2019). The Technology Resource Center (TRC) in South Bend's Ignition Park was built to democratize technology in our region. All will be welcome to the TRC to learn about technology and data, gain skills, and co-build an inclusive tech future for South Bend. A co-location between South Bend Code School, the City's Civic Innovation & Analytics Divisions, and Bloomberg-funded Commuters Trust, the space will be home to technology and data training, cross-sector "Beta City" collaborations, and public programming about regional innovation.

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

Fund Name	2018 TIF Park Bond Capital	Fund Number	452
Fund Type	Capital Funds		
Control	Redevelopment Commission Controlled Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-		-	-	-
Local Income Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-
Intergov./ Grants	-	-	-	-	-		-	-	-
Licenses & Permits	-	-	-	-	-		-	-	-
Charges for Services	-	-	-	-	-		-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-		-	-	-
Interest Earnings	(2,882)	186,070	-	-	9,638		9,638	(9,638)	-
Debt Proceeds	11,007,782	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	11,004,900	186,070	-	-	9,638		9,638	(9,638)	-

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

Supplies	-	-	-	-	-		-	-	-
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Services & Charges									
Professional Services	355,337	640,860	-	358,641	58,100	50,068	108,168	250,473	70%
Printing & Advertising	-	-	-	-	-		-	-	-
Utilities	-	-	-	-	-		-	-	-
Education & Training	-	-	-	-	-		-	-	-
Travel	-	-	-	-	-		-	-	-
Repairs & Maintenance	-	-	-	-	-		-	-	-
Interfund Allocations	-	-	-	-	-		-	-	-
Insurance	-	-	-	-	-		-	-	-
Debt Service									
Principal	-	-	-	-	-		-	-	-
Interest & Fees	-	-	-	-	-		-	-	-
Grants & Subsidies	-	-	-	-	-		-	-	-
Other Services & Charges	-	-	-	-	-		-	-	-
Interfund Transfers Out	-	-	-	-	-		-	-	-
Total Services & Charges	355,337	640,860	-	358,641	58,100	50,068	108,168	250,473	70%

Capital	223,104	5,895,577	-	3,733,723	665,450	929,268	1,594,719	2,139,004	57%
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Total Expenditures	578,442	6,536,438	-	4,092,364	723,550	979,336	1,702,886	2,389,477	58%
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Net Surplus / (Deficit)	10,426,458	(6,350,368)	-	(4,092,364)	(713,912)		(1,693,248)		
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Beginning Cash Balance	-	10,429,340		4,076,090					
Cash Adjustments	2,882	(2,882)		-					
Ending Cash Balance	10,429,340	4,076,090		(16,274)	3,378,765				
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

Fund Name	Airport Urban Enterprise Zone	Fund Number	454
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Fund Type	Capital Funds
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Control	Redevelopment Commission Controlled 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
Revenue									
Property Taxes	-	-	-	-	-		-	-	-
Local Income Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-
Intergov./ Grants	-	-	-	-	-		-	-	-
Licenses & Permits	-	-	-	-	-		-	-	-
Charges for Services	-	-	-	-	-		-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-		-	-	-
Interest Earnings	6,915	9,261	8,000	8,000	1,017		1,017	6,983	87%
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	6,915	9,261	8,000	8,000	1,017		1,017	6,983	87%

Expenditures by Type

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

Supplies	-	-	-	-	-		-	-	-
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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	-	-	50,000	50,000	-		-	50,000	100%
Other Services & Charges	-	-	-	-	-		-	-	-
Interfund Transfers Out	-	-	-	-	-		-	-	-
Total Services & Charges	-	-	50,000	50,000	-		-	50,000	100%

Capital	-	-	-	-	-		-	-	-
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Total Expenditures	-	-	50,000	50,000	-		-	50,000	100%
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Net Surplus / (Deficit)	6,915	9,261	(42,000)	(42,000)	1,017		1,017		
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Beginning Cash Balance	387,224	393,651		402,803					
Cash Adjustments	(488)	(109)		-					
Ending Cash Balance	393,651	402,803		360,803	405,459				
Cash Reserves Target	-	-		-					

Cash Reserves Target
No reserve requirement

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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