



Period Ending: June 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 - 10	Cash Reserves Summary
11 - 16	Revenue & Expense Summaries
17 - 22	Revenue by Type
23 - 27	Expenditures by Activity
28 - 30	Outstanding Debt
31 - 36	Employee Headcount
<u>Fund Summaries</u>	
37 - 57	General Fund
58 - 74	Venues, Parks & Arts Funds
75 - 93	Public Safety Funds
94 - 103	Department of Community Investment Funds
104 - 126	Public Works Funds
127 - 130	Code Enforcement Funds
131 - 137	Internal Service Funds
138 - 149	Administrative Funds
150 - 163	Redevelopment Commission Controlled Funds

Distribution

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

Page # General Fund

37 101 General Fund

General Fund Departments/Divisions

38 Mayor
39 Community Initiatives
40 City Clerk
41 Common Council
42 Controller's Office
43 Human Resources
44 Diversity & Inclusion
45 Human Rights
46 Legal Department
47 Engineering
48 Office of Sustainability
49 AmeriCorps Grant Program
50 Streets & Sewers
51 Police Department
52 Police Crime Lab
53 Fire Department
54 Fire Training Center
55 EMS
56 Morris Performing Arts Center
57 Palais Royale Ballroom

Venues, Parks & Arts Funds

58 201 Parks & Recreation
59 Parks Historical Summary
60 273 Morris PAC / Palais Royale Marketing
61 274 Morris PAC Self-Promotion
62 312 2017 Parks Bond Debt Service
63 401 Coveleski Stadium Capital
64 416 Morris Performing Arts Center Capital
65 450 Palais Royale Historic Preservation
66 453 2018 Zoo Bond Capital
67 471 2017 Parks Bond Capital
68 601 Parking Garages
69 670 Century Center
70 671 Century Center Capital
71 672 Century Center Energy Conservation Debt Svc
72 730 City Cemetery
73 731 Bowman Cemetery
74 757 2015 Parks Bond Debt Service

Public Safety Funds

75 216 Police State Seizures
76 218 Police Curfew Violations
77 220 Law Enforcement Continuing Education
78 249 Public Safety LOIT
79 278 Take Home Vehicle Police
80 280 Police Block Grants
81 287 Emergency Medical Services Capital
82 288 Emergency Medical Services Operating
83 289 HAZMAT
84 291 Indiana River Rescue
85 292 Police Grants
86 294 Regional Police Academy
87 295 COPS MORE Grant
88 299 Police Federal Drug Enforcement
89 350 2018 Fire Station #9 Bond Debt Service
90 451 2018 Fire Station #9 Capital
91 701 Firefighters Pension
92 702 Police Pension
93 705 Police K-9 Unit

Dept of Community Investment Funds

94 209 Studebaker-Oliver Revitalizing Grants
95 210 Economic Development State Grants
96 211 Department of Community Investment (DCI)
97 212 Dept of Community Investment Grants
98 410 Urban Development Action Grant
99 600 Consolidated Building Fund
100 754 Industrial Revolving Fund
101 756 Smart Streets Debt Service
102 759 Eddy Street Commons Capital
103 760 Eddy Street Commons Debt Service

Page # Public Works Funds

104 202 Motor Vehicle Highway
105 266 MVH Restricted Fund
106 251 Local Roads & Streets
107 257 LOIT Special Distribution
108 265 Local Road & Bridge Grant
109 412 Major Moves Construction
110 610 Solid Waste Operations
111 611 Solid Waste Capital
112 620 Water Works Operations
113 622 Water Works Capital
114 624 Water Works Customer Deposit
115 625 Water Works Sinking
116 626 Water Works Bond Reserve
117 629 Water Works Reserve Operations & Maintenance
118 640 Sewer Repair Insurance
119 641 Sewage Works Operations
120 642 Sewage Works Capital
121 643 Sewage Works Reserve Operations & Maint.
122 649 Sewage Sinking
123 653 Sewage Debt Service Reserve
124 654 Sewage Works Deposit Fund
125 655 Project Releaf
126 667 Storm Sewer Fund

Code Enforcement Funds

127 219 Unsafe Building
128 221 Landlord Registration
129 230 Code Enforcement Fund
130 Code Enforcement Historical Summary

Internal Service Funds

131 222 Central Services
132 224 Central Services Capital
133 226 Liability Insurance
134 279 IT / Innovation / 311 Call Center
135 711 Self-Funded Employee Benefits
136 713 Unemployment Compensation
137 714 Parental Leave

Administrative Funds

138 102 Rainy Day
139 217 Gift, Donation, Bequest
140 227 Loss Recovery
141 258 Human Rights Federal Grant
142 264 COVID-19 Response
143 404 County Option Income Tax
144 406 Cumulative Capital Development
145 407 Cumulative Capital Improvement
146 408 Economic Development Income Tax
147 750 Equipment/Vehicle Leasing
148 752 South Bend Redevelopment Authority
149 755 South Bend Building Corp

Redevelopment Commission Controlled Funds

150 324 TIF - River West Development Area (Airport)
151 422 TIF - West Washington
152 429 TIF - River East Development Area (NE Dev)
153 430 TIF - Southside Development #1
154 435 TIF - Douglas Road
155 436 TIF - River East Residential (NE Res)
156 315 Redevelopment Bond - Airport Taxable
157 328 Redevelopment Bond - Palais Royale
158 351 2018 TIF Park Bond Debt Service Reserve
159 352 South Shore Double Tracking Bond Debt Service
160 433 Redevelopment General
161 439 Certified Technology Park
162 452 2018 TIF Park Bond Capital
163 454 Airport Urban Enterprise Zone

June 2020

Monthly Financial Report

The City of South Bend developed the attached Monthly Financial Report to provide current year and prior year financial information for each City fund, as well as individual departments within various funds. Information is provided for revenue, expenditures, encumbrances, cash balances, outstanding debt, and current staffing levels.

Projected Cash Balance (4 - 6)

The projected ending cash balance for each City fund is calculated by taking a fund's beginning cash balance for the year, adding in estimated revenues, and subtracting budgeted expenditures. This shows what a fund's ending cash balance will be if all estimated revenue is collected

Cash Reserves Summary (7 - 10)

The purpose of the Cash Reserves Summary Report is keep track of whether the City's funds are meeting their cash reserve requirement. Cash reserve requirements are set for each fund by the City of South Bend or other governing body (e.g. bond counsel, Century Center Board of

Cash Reserve Requirements

Cash reserve requirements are typically based on fund type.

- Most City funds are assigned a cash reserve requirement of a percentage of the fund's annual expenditures.
- Some funds have a set dollar amount as the reserve requirement, such as the Police Take Home Vehicle Fund 278 and the Century Center Capital Fund 671.
- Capital project funds, grant funds, and bond capital funds do not have reserve requirements as they are spent down to zero.

Changes in Cash Balance

Property taxes are received in June and December of each year and this will cause the cash balances to fluctuate for total cash, redevelopment fund cash and civil city fund cash. Enterprise fund cash balances will fluctuate based on the receipt of bond proceeds and the spending down of cash on capital projects. Redevelopment fund cash accounts will vary based on capital spending on projects in tax

Negative Cash Balances

Due to the timing of revenue and expenditures, certain funds will not meet cash reserve requirements and may even have a negative cash balance at different times throughout the year. Although a fund has a negative cash balance, the City does not have negative cash overall. Pooled cash can cover those funds so necessary expenditures can be made even if revenues have not been received yet.

Revenue & Expense Summaries (11 - 16)

These summaries show the total revenue and expense by fund.

Revenue by Type (17 - 22)

This report shows the City's revenue collected by month and the total estimated revenue for the current year.

Expenditures by Activity (23 - 27)

This report shows the City's actuals expenditures by month and the total budgeted expenditures for the current year.

Outstanding Debt (28 - 30)

This report shows all of the City's outstanding debt. It details what the debt is for, when it was issued, original amount, the fund(s) repaying the debt, and the principal and interest payments due during the current year.

Employee Headcount (31 - 36)

This report shows the total number of full-time, permanent part-time, and seasonal/interns working for the City each month. It is broken down by City fund and by departments/divisions. It also shows the budgeted number of full-time employees.

Fund Summaries (37 - 163)

The fund summaries show the revenues and expenditures of each fund across years. The summaries include text boxes providing an explanation of revenues, expenditures, and spending on major capital projects.

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

City of South Bend
Projected Cash Balance
Based on 2020 Amended Budget as of June 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	44,871,229	71,524,212	72,902,340	(1,378,128)	43,493,101
Special Revenue Funds					
102 Rainy Day	10,733,474	132,905	-	132,905	10,866,379
201 Parks & Recreation	3,649,543	16,456,050	16,495,507	(39,457)	3,610,086
202 Motor Vehicle Highway	4,743,203	8,397,854	9,240,175	(842,321)	3,900,882
209 Studebaker-Oliver Revitalizing Grants	929,415	120,000	873,464	(753,464)	175,951
210 Economic Development State Grants	64,775	630,706	691,169	(60,463)	4,312
211 Department of Community Investment (DCI)	1,012,307	3,232,000	3,500,678	(268,678)	743,629
212 Dept of Community Investment Grants	305,248	7,296,322	7,564,954	(268,632)	36,616
216 Police State Seizures	238,323	32,281	108,753	(76,472)	161,851
217 Gift, Donation, Bequest	668,273	551,356	791,067	(239,711)	428,562
218 Police Curfew Violations	12,894	347	1,000	(653)	12,241
219 Unsafe Building	923,154	111,500	156,395	(44,895)	878,259
220 Law Enforcement Continuing Education	421,276	255,121	395,377	(140,256)	281,020
221 Rental Units Regulation	17,823	345,826	345,826	-	17,823
227 Loss Recovery	605,471	4,579	200,000	(195,421)	410,050
230 Code Enforcement Fund	-	4,087,695	4,087,695	-	-
249 Public Safety LOIT	3,253,787	9,713,297	8,950,545	762,752	4,016,539
251 Local Roads & Streets	5,233,148	1,893,560	5,797,965	(3,904,405)	1,328,743
257 LOIT Special Distribution	170,735	2,181	164,087	(161,906)	8,829
258 Human Rights Federal Grant	521,051	151,228	270,640	(119,412)	401,639
264 COVID-19 Response	-	-	2,025,075	(2,025,075)	(2,025,075)
265 Local Road & Bridge Grant	449,431	2,002,656	2,974,341	(971,685)	(522,254)
266 MVH Restricted Fund	650,402	3,041,394	3,955,650	(914,256)	(263,854)
273 Morris PAC / Palais Royale Marketing	73,045	15,566	30,816	(15,250)	57,795
274 Morris PAC / Self-Promotion	186,839	106,794	115,000	(8,206)	178,633
280 Police Block Grants	4,095	51	-	51	4,146
289 HAZMAT	27,647	10,238	10,000	238	27,885
291 Indiana River Rescue	293,325	92,317	95,082	(2,765)	290,560
292 Police Grants	26,716	-	-	-	26,716
294 Regional Police Academy	118,481	21,240	22,500	(1,260)	117,221
295 COPS MORE Grant	169,439	281,211	523,301	(242,090)	(72,651)
299 Police Federal Drug Enforcement	113,552	6,366	51,000	(44,634)	68,918
404 County Option Income Tax	12,724,697	13,904,809	16,238,244	(2,333,435)	10,391,262
408 Economic Development Income Tax	17,389,466	14,152,487	16,072,972	(1,920,485)	15,468,981
410 Urban Development Action Grant	53,838	30,500	40,000	(9,500)	44,338
655 Project ReLeaf	398,183	456,559	433,460	23,099	421,282
705 Police K-9 Unit	2,395	4	2,020	(2,016)	379
730 City Cemetery Trust	29,730	120	20,000	(19,880)	9,850
731 Bowman Cemetery	467,692	5,791	-	5,791	473,483
754 Industrial Revolving Fund	2,078,333	225,200	149,000	76,200	2,154,533
Total Special Revenue Funds	68,761,206	87,768,111	102,393,758	(14,625,647)	54,135,559
Debt Service Funds					
312 2017 Parks Bond Debt Service	208,740	1,156,831	1,172,968	(16,137)	192,603
350 2018 Fire Station #9 Bond Debt Service	-	341,231	341,231	-	-
672 Century Center Energy Conservation Debt Svc	189,409	412,296	411,096	1,200	190,609
752 South Bend Redevelopment Authority	222,584	2,875,000	2,865,613	9,387	231,971
755 South Bend Building Corporation	815,025	2,640,586	2,630,085	10,501	825,526
756 Smart Streets Debt Service	1,734,901	1,719,500	1,713,044	6,456	1,741,357
757 2015 Parks Bond Debt Service	590,497	379,756	382,131	(2,375)	588,122
760 Eddy Street Commons Debt Service	3,461,700	1,396,625	1,391,625	5,000	3,466,700
Total Debt Service Funds	7,222,856	10,921,825	10,907,793	14,032	7,236,887

City of South Bend
Projected Cash Balance
Based on 2020 Amended Budget as of June 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 Fire Department Capital	1,962,214	1,956,553	3,635,935	(1,679,382)	282,832
401 Coveleski Stadium Capital	25,850	30,162	30,000	162	26,012
406 Cumulative Capital Development	223,617	425,543	602,205	(176,662)	46,955
407 Cumulative Capital Improvement	689,015	274,433	430,000	(155,567)	533,448
412 Major Moves Construction	2,195,972	501,328	1,672,285	(1,170,957)	1,025,015
416 Morris Performing Arts Center Capital	422,125	283,933	559,983	(276,050)	146,075
450 Palais Royale Historic Preservation	107,792	15,229	69,160	(53,931)	53,861
451 2018 Fire Station #9 Bond Capital	399,877	3,854	89,311	(85,457)	314,420
453 2018 Zoo Bond Capital	120,929	12,652	133,581	(120,929)	-
471 2017 Parks Bond Capital	9,062,798	-	8,569,760	(8,569,760)	493,038
750 Equipment/Vehicle Leasing	1,016,476	4,329,076	4,590,138	(261,062)	755,414
759 Eddy Street Commons Capital	3,048,190	-	3,048,122	(3,048,122)	68
Total Capital Funds	19,274,855	7,832,763	23,430,480	(15,597,717)	3,677,138
Enterprise Funds					
288 Emergency Medical Services Operating	2,520,160	-	1,824,059	(1,824,059)	696,101
600 Consolidated Building Fund	2,285,733	1,800,751	2,005,428	(204,677)	2,081,056
601 Parking Garages	1,326,253	1,356,448	1,699,673	(343,225)	983,028
610 Solid Waste Operations	449,145	5,617,150	6,091,520	(474,370)	(25,225)
611 Solid Waste Capital	64,925	1,231,966	1,325,349	(93,383)	(28,458)
620 Water Works Operations	4,204,418	21,384,863	23,396,743	(2,011,880)	2,192,538
622 Water Works Capital	4,187,432	3,987,000	4,870,047	(883,047)	3,304,385
624 Water Works Customer Deposit	1,287,448	20,000	20,000	-	1,287,448
625 Water Works Sinking (Debt Service)	286,131	1,841,486	1,841,486	-	286,131
626 Water Works Bond Reserve	1,427,971	20,000	20,000	-	1,427,971
629 Water Works Reserve Operations & Maintenance	2,902,529	240,000	40,000	200,000	3,102,529
640 Sewer Repair Insurance	2,173,605	670,302	742,355	(72,053)	2,101,552
641 Sewage Works Operations	15,409,455	39,368,220	47,716,109	(8,347,889)	7,061,566
642 Sewage Works Capital	9,417,064	8,271,000	14,079,020	(5,808,020)	3,609,044
643 Sewage Works Reserve Operations & Maintenance	5,563,851	120,000	120,000	-	5,563,851
649 Sewage Sinking (Debt Service)	1,087,745	7,833,015	7,785,015	48,000	1,135,745
653 Sewage Debt Service Reserve	4,291,915	45,000	-	45,000	4,336,915
654 Sewage Works Customer Deposit	413,157	25,000	25,000	-	413,157
667 Storm Sewer Fund	124,406	1,041,360	871,730	169,630	294,036
670 Century Center Operations	1,537,206	4,940,073	5,035,901	(95,828)	1,441,378
671 Century Center Capital	981,681	10,000	1,000,000	(990,000)	(8,319)
Total Enterprise Funds	61,942,231	99,823,634	120,509,435	(20,685,801)	41,256,430
Internal Service Funds					
222 Central Services	1,455,158	13,387,866	13,637,170	(249,304)	1,205,854
224 Central Services Capital	21,921	258,491	279,685	(21,194)	727
226 Liability Insurance	4,961,426	4,399,519	5,122,081	(722,562)	4,238,864
278 Police Take Home Vehicle	725,194	14,152	99,087	(84,935)	640,259
279 IT / Innovation / 311 Call Center	3,108,342	6,812,291	9,617,560	(2,805,269)	303,073
711 Self-Funded Employee Benefits	9,277,319	16,451,280	18,508,532	(2,057,252)	7,220,067
713 Unemployment Compensation	180,911	8,546	55,000	(46,454)	134,457
714 Parental Leave Fund	32,563	257,902	253,846	4,056	36,619
Total Internal Service Funds	19,762,834	41,590,047	47,572,961	(5,982,914)	13,779,920

City of South Bend
Projected Cash Balance
Based on 2020 Amended Budget as of June 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	336,501	4,906,502	4,799,311	107,191	443,692
702 Police Pension	698,148	6,138,180	6,241,405	(103,225)	594,923
Total Trust & Agency Funds	1,034,649	11,044,682	11,040,716	3,966	1,038,615
Total City Controlled Funds	222,869,860	330,505,274	388,757,483	(58,252,209)	164,617,650
Redevelopment Commission Controlled Funds					
Tax Increment Financing Funds					
324 TIF - River West Development Area (Airport)	30,950,203	17,448,377	34,380,884	(16,932,507)	14,017,696
422 TIF - West Washington	1,031,822	329,982	1,005,665	(675,683)	356,139
429 TIF - River East Development Area (NE Dev)	8,215,417	2,826,336	9,414,291	(6,587,955)	1,627,462
430 TIF - Southside Development #1	9,607,799	2,058,569	7,023,556	(4,964,987)	4,642,812
435 TIF - Douglas Road	187,806	-	186,425	(186,425)	1,381
436 TIF - River East Residential (NE Res)	3,706,897	5,810,197	4,385,000	1,425,197	5,132,094
Total Tax Increment Financing Funds	53,699,946	28,473,461	56,395,821	(27,922,360)	25,777,586
Redevelopment Funds					
433 Redevelopment General	1,476,915	1,173,775	1,421,350	(247,575)	1,229,340
439 Certified Technology Park	10,965	-	752	(752)	10,213
452 2018 TIF Park Bond Capital	4,085,672	-	4,092,364	(4,092,364)	(6,692)
454 Airport Urban Enterprise Zone	403,750	8,000	50,000	(42,000)	361,750
Total Redevelopment Funds	5,977,302	1,181,775	5,564,466	(4,382,691)	1,594,611
Debt Service Funds					
315 Airport 2003 Debt Reserve	1,042,908	20,000	20,000	-	1,042,908
328 SBCDA 2003 Debt Reserve	1,743,584	40,000	40,000	-	1,743,584
351 2018 TIF Park Bond Debt Service	1,018,984	12,618	-	12,618	1,031,602
352 South Shore Double Tracking Debt Service	29,819	-	-	-	29,819
Total Debt Service Funds	3,835,295	72,618	60,000	12,618	3,847,913
Total Redevelopment Commission Funds	63,512,543	29,727,854	62,020,287	(32,292,433)	31,220,110
Grand Total	286,382,403	360,233,128	450,777,770	(90,544,642)	195,837,760
NOTE: REFER TO INDIVIDUAL FUND SUMMARIES FOR FURTHER DETAIL					

City of South Bend
Cash Reserves Summary by Fund Status
June 30, 2020

* NOTE: Available Cash is a Fund's cash balance minus any outstanding encumbrances

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash *	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy
Under Reserve Requirement									
201	Parks & Recreation	3,518,702	597,116	2,921,586	4,123,877	(1,202,291)	18%	✗ Building back up reserves after capital spend in 2019	25% of Annual expenditures
230	Code Enforcement	372,593	107,544	265,049	408,770	(143,721)	6%	✗ Reimbursed through interfund transfers from Fund 408	10% of Annual expenditures
278	Take Home Vehicle Police	676,234	-	676,234	750,000	(73,766)	682%	✗ Slightly under reserve requirement	Set dollar amount of \$750,000
433	Redevelopment General	775,941	586,842	189,099	355,338	(166,239)	13%	✗ Revenue received annually in September	25% of Annual expenditures
610	Solid Waste Operations	383,487	598,907	(215,420)	609,152	(824,572)	-4%	✗ Expenditures higher than revenues	10% of Annual expenditures
641	Sewage Works Operations	6,291,417	5,048,157	1,243,260	2,385,805	(1,142,545)	3%	✗	5% of Annual expenditures
701	Firefighters Pension	358,729	-	358,729	479,931	(121,202)	7%	✗ Pension payments received in June & Sept	10% of Annual expenditures
702	Police Pension	566,154	34	566,120	624,141	(58,021)	9%	✗ Pension payments received in June & Sept	10% of Annual expenditures
Under Reserve Requirement Total		\$ 12,943,258	\$ 6,938,600	\$ 6,004,657	\$ 9,737,014	\$ (3,732,357)			

Meets or Exceeds Requirement

101	General Fund	47,216,738	1,035,868	46,180,870	25,515,819	20,665,051	63%	✓ Property tax distribution received in June & Dec	35% of Annual expenditures
102	Rainy Day Fund	10,801,336	-	10,801,336	8,998,791	1,802,545	4%	✓	3% of total expenditures in previous fiscal year, excluding interfund transfers
202	Motor Vehicle Highway	4,947,307	1,163,437	3,783,870	2,310,044	1,473,826	41%	✓	25% of Annual expenditures
211	DCI Administration Fund	1,013,412	217,634	795,778	350,068	445,710	23%	✓	10% of Annual expenditures
216	Police State Seizures	208,027	-	208,027	27,188	180,839	191%	✓	25% of Annual expenditures
218	Police Curfew Violations	13,175	-	13,175	250	12,925	1318%	✓	25% of Annual expenditures
220	Law Enforcement Continuing Education	452,261	16,327	435,935	98,844	337,091	110%	✓	25% of Annual expenditures
221	Rent Units Regulation	58,297	-	58,297	-	58,297	17%	✓	10% of Annual expenditures
222	Central Services Operations	1,629,364	10,952	1,618,533	864,263	754,270	19%	✓	10% of Annual expenditures, excluding utility accounting
226	Liability Insurance	6,659,363	1,002,730	5,656,633	2,561,041	3,095,592	110%	✓	50% of Annual expenditures
249	Public Safety L.O.I.T.	4,239,392	-	4,239,392	716,044	3,523,348	47%	✓	8% of Annual expenditures - one month reserve
266	MVH Restricted	1,966,596	73,683	1,892,913	-	1,892,913	100%	✓	No reserve requirement - Grant fund - spend down to zero
273	Morris PAC/Palais Royale Marketing	75,025	9,984	65,041	7,704	57,337	211%	✓	25% of Annual expenditures
274	Morris PAC Self-Promotion	207,529	-	207,529	28,750	178,779	180%	✓	25% of Annual expenditures
288	EMS Operating	2,334,586	2,170	2,332,416	456,015	1,876,401	128%	✓	25% of Annual expenditures
289	HAZMAT	27,822	2,404	25,418	2,500	22,918	254%	✓	25% of Annual expenditures
291	Indiana River Rescue	332,952	2,326	330,626	23,771	306,855	348%	✓	25% of Annual expenditures
294	Regional Police Academy	125,466	-	125,466	5,625	119,841	558%	✓	25% of Annual expenditures
299	Police Federal Drug Enforcement	114,161	-	114,161	12,750	101,411	224%	✓	25% of Annual expenditures
315	Airport 2003 Debt Reserve	1,040,462	-	1,040,462	1,040,462	-	100%	✓	100% debt service reserve per bond covenants
328	SBCDA 2003 Debt Reserve	1,739,495	-	1,739,495	1,739,495	-	100%	✓	100% debt service reserve per bond covenants
351	2018 TIF Park Bond Debt Svc Reserve	1,025,426	-	1,025,426	1,025,426	-	100%	✓	100% debt service reserve per bond covenants
404	County Option Income Tax	13,270,858	2,778,639	10,492,219	8,119,122	2,373,097	65%	✓	50% of Annual expenditures
408	Economic Development Income Tax	19,201,238	3,846,923	15,354,315	8,036,486	7,317,829	96%	✓	50% of Annual expenditures
600	Consolidated Building Fund	2,103,880	244,805	1,859,075	501,357	1,357,718	93%	✓	25% of Annual expenditures
601	Parking Garages	1,081,153	230,553	850,600	424,918	425,682	50%	✓	25% of Annual expenditures
620	Water Works Operations	3,702,040	1,024,407	2,677,633	1,169,837	1,507,796	11%	✓	5% of Annual expenditures
624	Water Works Customer Deposit	1,299,793	-	1,299,793	1,299,793	-	100%	✓	100% cash reserves for customer deposits
625	Water Works Sinking Fund	672,984	1,279,161	(606,177)	(606,177)	-	100%	✓ Encumbrances reflect total annual debt payments, funds are transferred from operations to cover	100% cash reserves per bond covenants

City of South Bend

* NOTE: Available Cash is a Fund's cash balance minus any outstanding encumbrances

Cash Reserves Summary by Fund Status

June 30, 2020

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash *	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy
626	Water Works Bond Reserve	1,436,993	-	1,436,993	1,436,993	-	100%	✓	100% cash reserves per bond covenants and Crowe Horwath
629	Water Works Reserve - O & M	2,912,652	-	2,912,652	2,907,791	4,861	17%	✓	16.67% of annual operating expenses in Fund 620, net of transfers
640	Sewer Repair Insurance	2,193,784	157,331	2,036,453	185,589	1,850,864	274%	✓	25% of Annual expenditures
643	Sewage Works Reserve - O & M	5,550,801	-	5,550,801	5,323,399	227,402	17%	✓	16.67% of annual operating expenses in Fund 641, net of transfers
649	Sewage Works Bond Sinking	8,034,994	6,928,721	1,106,274	1,106,274	-	100%	✓	100% cash reserves per bond covenants
653	Sewage Works Debt Service Reserve	4,312,089	-	4,312,089	4,312,089	-	100%	✓	100% cash reserves per bond covenants and Crowe Horwath
654	Sewage Works Deposit Fund	570,212	-	570,212	570,212	-	100%	✓	100% cash reserves for customer deposits
655	Project ReLeaf	450,001	-	450,001	108,365	341,636	104%	✓	25% of Annual expenditures
667	Storm Sewer Fund	610,392	49,073	561,320	217,933	343,387	64%	✓	25% of Annual expenditures
670	Century Center Operations	1,401,808	79,861	1,321,947	1,258,975	62,972	26%	✓	25% of Annual expenditures
671	Century Center Capital	983,562	-	983,562	800,000	183,562	98%	✓	\$800,000 Minimum per Board of Managers
711	Self-Funded Employee Benefits	10,421,708	753,226	9,668,482	4,627,133	5,041,349	52%	✓	25% of Annual expenditures
713	Unemployment Comp Fund	132,619	-	132,619	13,750	118,869	241%	✓	25% of Annual expenditures
714	Parental Leave Fund	83,183	-	83,183	20,308	62,875	33%	✓	8% of Annual expenditures - one month reserve
718	State Tax Withholding Fund	779,260	-	779,260	779,260	-	100%	✓	100% cash reserves - trust & agency funds
725	Morris / Palais Box Office	632,539	-	632,539	632,539	-	100%	✓	100% cash reserves - trust & agency funds
726	Police Distributions Payable	880,214	-	880,214	880,214	-	100%	✓	100% cash reserves - trust & agency funds
730	City Cemetery	29,917	-	29,917	5,000	24,917	150%	✓	25% of Annual expenditures
731	Bowman Cemetery	470,631	-	470,631	400,000	70,631	100%	✓	\$400,000 minimum
752	South Bend Redevelopment Authority	65,488	-	65,488	65,488	-	100%	✓	100% cash reserves per bond covenants
755	South Bend Building Corporation	704,107	-	704,107	704,107	-	100%	✓	100% cash reserves per bond covenants
756	2015 Smart Streets Bond Service Fund	1,737,837	-	1,737,837	1,737,837	-	100%	✓	100% cash reserves per bond covenants
757	2015 Parks Bond Debt Service	593,857	-	593,857	593,857	-	100%	✓	100% cash reserves per bond covenants
760	Eddy St Commons Bond Debt Service	3,463,230	-	3,463,230	2,500,000	963,230	249%	✓	\$2,500,000 minimum
Meets or Exceeds Requirement Total		\$ 176,012,018	\$ 20,910,216	\$ 155,101,925	\$ 95,917,299	\$ 59,184,626			

No Reserve Requirement

209	Studebaker/Oliver Revitalizing Grants	775,110	689,431	85,679	-	85,679	100%	✓	No reserve requirement - Grant fund - spend down to zero
210	DCI State Grants	34,104	68,225	(34,121)	-	(34,121)	100%	✓	To be reimbursed by grant receipts No reserve requirement - Grant fund - spend down to zero
212	DCI Federal Grants	244,883	2,713,505	(2,468,622)	-	(2,468,622)	100%	✓	To be reimbursed by grant receipts No reserve requirement - Grant fund - spend down to zero
217	Gift, Donation, Bequest	1,039,173	278,743	760,430	-	760,430	100%	✓	No reserve requirement
219	Unsafe Building	877,534	25,871	851,663	-	851,663	100%	✓	No reserve requirement
224	Central Services Capital	1,612	112,036	(110,424)	-	(110,424)	100%	✓	To receive interfund transfer from Fund 222 No reserve requirement - Capital fund - spend down to zero
227	Loss Recovery Fund	609,299	200,000	409,299	-	409,299	100%	✓	No reserve requirement
251	Local Roads & Streets	5,488,759	2,172,176	3,316,583	-	3,316,583	100%	✓	No reserve requirement

City of South Bend
Cash Reserves Summary by Fund Status
June 30, 2020

* NOTE: Available Cash is a Fund's cash balance minus any outstanding encumbrances

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash *	Cash Reserve Requirement	Variance	Actual % of Budget		Notes	Cash Reserve Policy
257	LOIT 2016 Special Distribution	126,162	117,928	8,235	-	8,235	100%	✓		No reserve requirement - one-time distribution - spend down to zero
258	Human Rights - Federal Grant	427,000	32,978	394,022	-	394,022	100%	✓		No reserve requirement - Grant fund - spend down to zero
264	COVID-19 Response	77,265	224,389	(147,123)	-	(147,123)	100%	✓	To be reimbursed by grant receipts	No reserve requirement - Grant fund - spend down to zero
265	Local Road & Bridge Grant	619,574	893,987	(274,413)	-	(274,413)	100%	✓	Reimbursed through interfund transfer to cover matching portion	No reserve requirement - Grant fund - spend down to zero
279	IT / Innovation / 311 Call Center	2,720,782	2,417,998	302,784	-	302,784	100%	✓	Reimbursed through interfund allocation	No reserve requirement
280	Police Block Grants	4,121	-	4,121	-	4,121	100%	✓		No reserve requirement - Grant fund - spend down to zero
287	Fire Department Capital	392,481	979,630	(587,149)	-	(587,149)	100%	✓		No reserve requirement - Capital fund - spend down to zero
292	Police Grants	26,716	-	26,716	-	26,716	100%	✓		No reserve requirement - Grant fund - spend down to zero
295	COPS MORE Grant	117,233	103,739	13,493	-	13,493	100%	✓	To be reimbursed by grant receipts	No reserve requirement - Grant fund - spend down to zero
312	2017 Park Bond Debt Service	219,042	-	219,042	-	219,042	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
324	TIF - River West TIF (Airport)	29,528,905	10,983,535	18,545,370	-	18,545,370	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
350	2018 Fire Station #9 Bond Debt Service	-	-	-	-	-	100%	✓	Receives transfers from Fund 287 for debt svc pmts	No reserve requirement
352	South Shore Double Tracking Debt Service	29,829	-	29,829	29,829	-	100%	✓		100% debt service reserve per bond covenants
401	Coveleski Stadium Capital	11,637	-	11,637	-	11,637	100%	✓		No reserve requirement - Capital fund - spend down to zero
406	Cumulative Capital Development	255,913	219,358	36,555	-	36,555	100%	✓	Property tax distribution received in June & Dec	No reserve requirement - Capital fund - spend down to zero
407	Cumulative Capital Improvement	675,022	-	675,022	-	675,022	100%	✓		No reserve requirement - Capital fund - spend down to zero
410	Urban Develop Action Grant (UDAG)	42,206	-	42,206	-	42,206	100%	✓		No reserve requirement - Grant fund - spend down to zero
412	Major Moves Construction	1,784,012	281,585	1,502,427	-	1,502,427	100%	✓		No reserve requirement - Capital fund - spend down to zero
416	Morris Performing Arts Center Capital	518,001	323,798	194,203	-	194,203	100%	✓		No reserve requirement
422	TIF - West Washington	1,031,074	306,318	724,756	-	724,756	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
429	TIF - River East Development	8,106,028	4,332,999	3,773,030	-	3,773,030	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
430	TIF - Southside Development Area #1	10,722,972	204,391	10,518,581	-	10,518,581	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
435	TIF - Douglas Road	143,734	38,278	105,457	-	105,457	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
436	TIF - River East Residential	3,706,304	1,979,000	1,727,304	-	1,727,304	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
439	Certified Technology Park	11,034	752	10,282	-	10,282	100%	✓		No reserve requirement
450	Palais Royale Historic Preservation	78,027	-	78,027	-	78,027	100%	✓		No reserve requirement
451	2018 Fire Station #9 Bond Capital	338,438	-	338,438	-	338,438	100%	✓		No reserve requirement - Bond capital fund - spend down to zero
452	2018 TIF Park Bond Capital	3,139,505	483,631	2,655,874	-	2,655,874	100%	✓		No reserve requirement - Bond capital fund - spend down to zero
453	2018 Zoo Bond Capital	83,791	-	83,791	-	83,791	100%	✓		No reserve requirement - Bond capital fund - spend down to zero
454	Airport Urban Enterprise Zone	406,303	-	406,303	-	406,303	100%	✓		No reserve requirement
471	2017 Park Bond Capital	8,542,513	2,997,153	5,545,360	-	5,545,360	100%	✓		No reserve requirement - Bond capital fund - spend down to zero

City of South Bend

* NOTE: Available Cash is a Fund's cash balance minus any outstanding encumbrances

Cash Reserves Summary by Fund Status

June 30, 2020

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash *	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy	
611	Solid Waste Capital	42,173	290,341	(248,168)	-	(248,168)	100%	✓	Receives transfers from Fund 610 as needed	No reserve requirement - Capital fund - spend down to zero
622	Water Works Capital	5,957,109	267,230	5,689,879	-	5,689,879	100%	✓		No reserve requirement - Capital fund - spend down to zero
642	Sewage Works Capital	15,795,051	3,740,042	12,055,009	-	12,055,009	100%	✓	Receives transfers from Fund 641 as needed	No reserve requirement - Capital fund - spend down to zero
672	Century Center Energy Savings	256,958	205,709	51,250	-	51,250	100%	✓		No reserve requirement
705	Police K-9 Unit	2,410	-	2,410	-	2,410	100%	✓		No reserve requirement
750	Equipment/Vehicle Leasing	349,422	-	349,422	-	349,422	100%	✓		No reserve requirement - Capital lease fund - spend down to zero
754	Industrial Revolving Fund	2,175,979	-	2,175,979	-	2,175,979	100%	✓		No City reserve requirement; there are program requirements
759	Eddy St Commons Bond Capital	1,876,671	-	1,876,671	-	1,876,671	100%	✓		No reserve requirement - Bond capital fund - spend down to zero
No Reserve Requirement Total		\$ 109,411,872	\$ 37,684,754	\$ 71,727,119	\$ 29,829	\$ 71,697,290				
Total Funds		\$ 298,367,147	\$ 65,533,570	\$ 232,833,701	\$ 105,684,142	\$ 127,149,559				

City of South Bend
Monthly Fund Financials
Revenue Summary
June 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	71,524,212	24,226,512	35,073,839	34,222,978	36,450,373	49%
Special Revenue Funds						
102 Rainy Day	132,905	10,527	49,461	122,246	83,444	37%
201 Parks & Recreation	16,456,050	5,800,263	8,085,480	10,268,990	8,370,570	49%
202 Motor Vehicle Highway	8,397,854	728,289	4,360,442	3,833,214	4,037,412	52%
209 Studebaker-Oliver Revitalizing Grants	120,000	759	3,824	10,441	116,176	3%
210 Economic Development State Grants	630,706	18,043	36,562	37,733	594,144	6%
211 Department of Community Investment (DCI)	3,232,000	225,709	1,399,809	1,276,888	1,832,191	43%
212 Dept of Community Investment Grants	7,296,322	89,284	884,344	906,656	6,411,978	12%
216 Police State Seizures	32,281	203	1,049	3,920	31,232	3%
217 Gift, Donation, Bequest	551,356	1,759	591,785	570,086	(40,429)	107%
218 Police Curfew Violations	347	213	259	178	88	75%
219 Unsafe Building	111,500	1,624	27,868	459,110	83,632	25%
220 Law Enforcement Continuing Education	255,121	22,944	116,772	159,631	138,349	46%
221 Rental Units Regulation	345,826	20,520	128,923	1,568	216,903	37%
227 Loss Recovery	4,579	594	2,790	7,218	1,789	61%
230 Code Enforcement Fund	4,087,695	363,055	2,020,802	-	2,066,893	49%
249 Public Safety LOIT	9,713,297	(604,438)	5,336,064	4,950,842	4,377,233	55%
251 Local Roads & Streets	1,893,560	272,552	980,450	2,347,726	913,110	52%
257 LOIT Special Distribution	2,181	130	1,294	98,912	887	59%
258 Human Rights Federal Grant	151,228	-	2,088	83,044	149,140	1%
264 COVID-19 Response	-	375,000	487,087	-	(487,087)	0%
265 Local Road & Bridge Grant	2,002,656	604	264,773	3,862	1,737,883	13%
266 MVH Restricted Fund	3,041,394	294,558	1,394,075	1,634,962	1,647,319	46%
273 Morris PAC / Palais Royale Marketing	15,566	324	2,687	11,661	12,879	17%
274 Morris PAC / Self-Promotion	106,794	202	20,369	49,204	86,425	19%
280 Police Block Grants	51	4	19	47	32	37%
289 HAZMAT	10,238	27	128	9,628	10,110	1%
291 Indiana River Rescue	92,317	326	53,579	102,489	38,738	58%
292 Police Grants	-	-	-	-	-	0%
294 Regional Police Academy	21,240	122	9,838	18,909	11,402	46%
295 COPS MORE Grant	281,211	848	184,937	11,212	96,274	66%
299 Police Federal Drug Enforcement	6,366	21	609	1,802	5,757	10%
404 County Option Income Tax	13,904,809	202,634	7,644,407	7,920,846	6,260,402	55%
408 Economic Development Income Tax	14,152,487	2,288,483	7,816,631	7,400,209	6,335,856	55%
410 Urban Development Action Grant	30,500	41	8,276	22,871	22,224	27%
655 Project ReLeaf	456,559	37,822	225,416	230,931	231,143	49%
705 Police K-9 Unit	4	2	11	27	(7)	276%
730 City Cemetery Trust	120	29	136	339	(16)	113%
731 Bowman Cemetery	5,791	459	2,137	5,323	3,654	37%
754 Industrial Revolving Fund	225,200	31,471	105,625	134,869	119,575	47%
Total Special Revenue Funds	87,768,111	10,185,011	42,250,808	42,697,597	45,517,303	48%
Debt Service Fund						
312 2017 Parks Bond Debt Service	1,156,831	587,369	586,776	665,415	570,055	51%
350 2018 Fire Station #9 Bond Debt Service	341,231	-	173,866	151,416	167,365	51%
672 Century Center Energy Conservation Debt Svc	412,296	203	272,699	289,344	139,597	66%
752 South Bend Redevelopment Authority	2,875,000	5	1,437,288	1,436,164	1,437,712	50%
755 South Bend Building Corporation	2,640,586	9	1,322,645	1,329,068	1,317,941	50%
756 Smart Streets Debt Service	1,719,500	15	858,820	859,767	860,680	50%
757 2015 Parks Bond Debt Service	379,756	32,053	192,251	191,801	187,505	51%
760 Eddy Street Commons Debt Service	1,396,625	29	649,655	653,642	746,970	47%
Total Debt Service Funds	10,921,825	619,683	5,493,999	5,576,616	5,427,826	50%

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

	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget	
Capital Funds							
287	Fire Department Capital	1,956,553	1,043	77,216	318,708	1,879,337	4%
401	Coveleski Stadium Capital	30,162	11	96	529	30,066	0%
406	Cumulative Capital Development	425,543	240,284	240,414	269,807	185,129	56%
407	Cumulative Capital Improvement	274,433	107,709	109,829	116,728	164,604	40%
412	Major Moves Construction	501,328	1,765	257,181	297,916	244,147	51%
416	Morris Performing Arts Center Capital	283,933	516	197,023	52,378	86,910	69%
450	Palais Royale Historic Preservation	15,229	76	4,210	7,653	11,019	28%
451	2018 Fire Station #9 Bond Capital	3,854	331	1,646	30,839	2,208	43%
453	2018 Zoo Bond Capital	12,652	1	292	15,575	12,360	2%
471	2017 Parks Bond Capital	-	8,642	40,715	141,089	(40,715)	0%
750	Equipment/Vehicle Leasing	4,329,076	3	673	11,856	4,328,403	0%
759	Eddy Street Commons Capital	-	0	11	32	(11)	0%
Total Capital Funds		7,832,763	360,381	929,306	1,263,109	6,903,457	12%
Enterprise Funds							
288	Emergency Medical Services Operating	-	2,287	11,113	3,353,053	(11,113)	0%
600	Consolidated Building Fund	1,800,751	133,355	593,030	2,207,343	1,207,721	33%
601	Parking Garages	1,356,448	39,436	444,512	489,055	911,936	33%
610	Solid Waste Operations	5,617,150	480,206	2,832,776	2,706,470	2,784,374	50%
611	Solid Waste Capital	1,231,966	43	560,606	831,280	671,360	46%
620	Water Works Operations	21,384,863	1,798,689	9,537,264	8,903,257	11,847,599	45%
622	Water Works Capital	3,987,000	331,182	2,153,354	1,680,736	1,833,646	54%
624	Water Works Customer Deposit	20,000	1,260	5,913	17,458	14,087	30%
625	Water Works Sinking (Debt Service)	1,841,486	102,273	614,365	1,019,537	1,227,121	33%
626	Water Works Bond Reserve	20,000	1,404	6,631	16,586	13,369	33%
629	Water Works Reserve Operations & Maintenance	240,000	2,842	30,336	258,434	209,664	13%
640	Sewer Repair Insurance	670,302	59,912	342,255	350,415	328,047	51%
641	Sewage Works Operations	39,368,220	2,921,841	18,561,868	19,798,341	20,806,352	47%
642	Sewage Works Capital	8,271,000	26,837	8,437,148	5,185,311	(166,148)	102%
643	Sewage Works Reserve Operations & Maintenance	120,000	5,415	25,506	215,758	94,494	21%
649	Sewage Sinking (Debt Service)	7,833,015	7,831	7,799,780	7,807,444	33,235	100%
653	Sewage Debt Service Reserve	45,000	408	20,174	39,049	24,826	45%
654	Sewage Works Customer Deposit	25,000	513	2,235	-	22,765	9%
667	Storm Sewer Fund	1,041,360	86,862	520,579	6,723	520,781	50%
670	Century Center Operations	4,940,073	11,749	1,117,112	2,149,225	3,822,961	23%
671	Century Center Capital	10,000	8	1,881	6,401	8,119	19%
Total Enterprise Funds		99,823,634	6,014,355	53,618,438	57,041,876	46,205,196	54%
Internal Service Funds							
222	Central Services	13,387,866	588,528	3,465,028	6,641,121	9,922,838	26%
224	Central Services Capital	258,491	-	71,479	1,754	187,012	28%
226	Liability Insurance	4,399,519	276,294	3,017,917	2,917,980	1,381,602	69%
278	Police Take Home Vehicle	14,152	1,019	5,519	11,410	8,633	39%
279	IT / Innovation / 311 Call Center	6,812,291	561,633	3,478,290	4,132,723	3,334,001	51%
711	Self-Funded Employee Benefits	16,451,280	1,344,747	8,083,139	6,846,481	8,368,141	49%
713	Unemployment Compensation	8,546	679	4,133	2,345	4,413	48%
714	Parental Leave Fund	257,902	18,704	119,323	80,174	138,579	46%
Total Internal Service Funds		41,590,047	2,791,604	18,244,829	20,633,987	23,345,218	44%

City of South Bend
Monthly Fund Financials
Revenue Summary
June 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	2,163,517	2,163,736	2,237,141	2,742,766	44%
702 Police Pension	6,138,180	3,060,626	3,067,187	3,064,920	3,070,993	50%
Total Trust & Agency Funds	11,044,682	5,224,143	5,230,924	5,302,061	5,813,758	47%
Total City Controlled Funds	330,505,274	49,421,688	160,842,143	166,738,225	169,663,131	49%
Redevelopment Commission Controlled Funds						
Tax Increment Financing Funds						
324 TIF - River West Development Area (Airport)	17,448,377	8,054,334	8,504,335	11,233,760	8,944,042	49%
422 TIF - West Washington	329,982	82,859	86,852	164,448	243,130	26%
429 TIF - River East Development Area (NE Dev)	2,826,336	1,340,942	1,366,770	1,761,682	1,459,566	48%
430 TIF - Southside Development #1	2,058,569	1,055,634	1,191,989	1,507,586	866,580	58%
435 TIF - Douglas Road	-	140	688	2,384	(688)	0%
436 TIF - River East Residential (NE Res)	5,810,197	2,123,179	2,124,840	2,815,789	3,685,357	37%
Total Tax Increment Financing Funds	28,473,461	12,657,089	13,275,474	17,485,650	15,197,987	47%
Redevelopment Funds						
433 Redevelopment General	1,173,775	29,315	100,273	56,216	1,073,502	9%
439 Certified Technology Park	-	11	50	7,292	(50)	0%
452 2018 TIF Park Bond Capital	-	3,203	16,676	108,359	(16,676)	0%
454 Airport Urban Enterprise Zone	8,000	396	1,861	4,598	6,139	23%
Total Redevelopment Funds	1,181,775	32,925	118,860	176,465	1,062,915	10%
Debt Service Funds						
315 Airport 2003 Debt Reserve	20,000	1,015	4,781	12,107	15,219	24%
328 SBCDA 2003 Debt Reserve	40,000	1,697	7,993	20,240	32,007	20%
351 2018 TIF Park Bond Debt Service	12,618	999	4,696	11,606	7,922	37%
352 South Shore Double Tracking Debt Service	-	0	11	-	(11)	0%
Total Debt Service Funds	72,618	3,712	17,481	43,954	55,137	24%
Total Redevelopment Commission Funds	29,727,854	12,693,726	13,411,815	17,706,069	(718,089)	45%
Grand Total	360,233,128	62,115,413	174,253,958	184,444,294	168,945,042	48%

City of South Bend
Monthly Fund Financials
Expenditure Summary
June 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	5,206,397	32,871,002	30,873,907	1,035,868	38,995,470	47%
Special Revenue Funds							
102 Rainy Day	-	-	-	-	-	-	0%
201 Parks & Recreation	16,495,507	1,121,056	8,250,863	9,481,949	597,116	7,647,528	54%
202 Motor Vehicle Highway	9,240,175	583,161	4,189,730	5,863,927	1,163,437	3,887,008	58%
209 Studebaker-Oliver Revitalizing Grants	873,464	3,898	159,722	98,672	689,431	24,311	97%
210 Economic Development State Grants	691,169	19,955	67,248	290,414	68,225	555,696	20%
211 Department of Community Investment (DCI)	3,500,678	203,208	1,397,602	1,333,099	217,634	1,885,442	46%
212 Dept of Community Investment Grants	7,564,954	169,727	947,011	902,672	2,713,505	3,904,439	48%
216 Police State Seizures	108,753	-	31,753	-	-	77,000	29%
217 Gift, Donation, Bequest	791,067	21,789	221,907	72,351	278,743	290,417	63%
218 Police Curfew Violations	1,000	-	-	-	-	1,000	0%
219 Unsafe Building	156,395	1,810	75,071	286,841	25,871	55,453	65%
220 Law Enforcement Continuing Education	395,377	22,503	100,809	205,204	16,327	278,242	30%
221 Rental Units Regulation	345,826	14,880	88,479	-	-	257,347	26%
227 Loss Recovery	200,000	-	-	37,311	200,000	-	100%
230 Code Enforcement Fund	4,087,695	264,883	1,607,703	-	107,544	2,372,448	42%
249 Public Safety LOIT	8,950,545	708,491	4,356,037	3,394,076	-	4,594,508	49%
251 Local Roads & Streets	5,797,965	254,701	733,811	707,665	2,172,176	2,891,979	50%
257 LOIT Special Distribution	164,087	-	46,159	424,965	117,928	-	100%
258 Human Rights Federal Grant	270,640	17,569	100,194	167,876	32,978	137,467	49%
264 COVID-19 Response	2,025,075	230,356	454,865	-	224,389	1,345,822	34%
265 Local Road & Bridge Grant	2,974,341	-	95,401	798	893,987	1,984,953	33%
266 MVH Restricted Fund	3,955,650	198,559	264,189	286,496	73,683	3,617,778	9%
273 Morris PAC / Palais Royale Marketing	30,816	832	832	1,434	9,984	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	-	14,454	21,211	2,326	78,301	18%
292 Police Grants	-	-	-	-	-	-	0%
294 Regional Police Academy	22,500	-	3,057	3,278	-	19,443	14%
295 COPS MORE Grant	523,301	300	237,434	58,074	103,739	182,128	65%
299 Police Federal Drug Enforcement	51,000	-	-	43,499	-	51,000	0%
404 County Option Income Tax	16,238,244	1,249,441	7,199,365	6,756,633	2,778,639	6,260,240	61%
408 Economic Development Income Tax	16,072,972	830,810	6,265,217	5,102,424	3,846,923	5,960,831	63%
410 Urban Development Action Grant	40,000	-	20,000	30,000	-	20,000	50%
655 Project ReLeaf	433,460	28,712	172,598	307,080	-	260,862	40%
705 Police K-9 Unit	2,020	-	-	-	-	2,020	0%
730 City Cemetery Trust	20,000	-	-	-	-	20,000	0%
731 Bowman Cemetery	-	-	-	-	-	-	0%
754 Industrial Revolving Fund	149,000	17,573	39,481	52,799	-	109,519	26%
Total Special Revenue Funds	102,393,758	5,964,214	37,140,993	35,931,276	16,336,988	48,915,778	52%
Debt Service Fund							
312 2017 Parks Bond Debt Service	1,172,968	-	576,833	583,383	-	596,136	49%
350 2018 Fire Station #9 Bond 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	-	100%
752 South Bend Redevelopment Authority	2,865,613	-	1,594,384	1,590,684	-	1,271,229	56%
755 South Bend Building Corporation	2,630,085	-	1,433,563	1,435,119	-	1,196,523	55%
756 Smart Streets Debt Service	1,713,044	-	855,884	855,434	-	857,160	50%
757 2015 Parks Bond Debt Service	382,131	-	188,891	192,191	-	193,240	49%
760 Eddy Street Commons Debt Service	1,391,625	-	648,125	649,375	-	743,500	47%
Total Debt Service Funds	10,907,793	-	5,676,933	5,665,162	205,709	5,025,153	54%

City of South Bend
Monthly Fund Financials
Expenditure Summary
June 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	3,635,935	484,530	1,655,155	1,699,305	979,630	1,001,150	72%
401	Coveleski Stadium Capital	30,000	-	14,353	64,622	-	15,647	48%
406	Cumulative Capital Development	602,205	-	208,502	245,368	219,358	174,346	71%
407	Cumulative Capital Improvement	430,000	20,833	125,002	-	-	304,998	29%
412	Major Moves Construction	1,672,285	4,203	672,906	303,571	281,585	717,794	57%
416	Morris Performing Arts Center Capital	559,983	11,400	101,871	21,355	323,798	134,314	76%
450	Palais Royale Historic Preservation	69,160	-	34,160	31,537	-	35,000	49%
451	2018 Fire Station #9 Bond Capital	89,311	-	63,772	2,054,101	-	25,539	71%
453	2018 Zoo Bond Capital	133,581	-	37,430	1,487,990	-	96,151	28%
471	2017 Parks Bond Capital	8,569,760	146,832	584,965	1,869,924	2,997,153	4,987,643	42%
750	Equipment/Vehicle Leasing	4,590,138	-	667,730	1,840,355	-	3,922,408	15%
759	Eddy Street Commons Capital	3,048,122	348,642	1,171,530	1,519,360	-	1,876,592	38%
	Total Capital Funds	23,430,480	1,016,440	5,337,375	11,137,487	4,801,524	13,291,582	43%
Enterprise Funds								
288	Emergency Medical Services Operating	1,824,059	12,105	105,202	3,103,175	2,170	1,716,687	6%
600	Consolidated Building Fund	2,005,428	115,023	778,854	2,166,316	244,805	981,769	51%
601	Parking Garages	1,699,673	113,569	692,281	708,699	230,553	776,839	54%
610	Solid Waste Operations	6,091,520	402,773	2,855,182	2,920,936	598,907	2,637,431	57%
611	Solid Waste Capital	1,325,349	1,782	583,469	480,998	290,341	451,539	66%
620	Water Works Operations	23,396,743	1,288,733	9,992,882	10,034,668	1,024,407	12,379,453	47%
622	Water Works Capital	4,870,047	14,750	408,936	215,291	267,230	4,193,881	14%
624	Water Works Customer Deposit	20,000	1,260	11,140	17,041	-	8,860	56%
625	Water Works Sinking (Debt Service)	1,841,486	221,749	228,002	1,990,845	1,279,161	334,323	82%
626	Water Works Bond Reserve	20,000	-	-	9,582	-	20,000	0%
629	Water Works Reserve Operations & Maintenance	40,000	2,842	25,188	32,144	-	14,812	63%
640	Sewer Repair Insurance	742,355	20,880	322,817	267,264	157,331	262,207	65%
641	Sewage Works Operations	47,716,109	2,332,324	28,011,707	25,823,873	5,048,157	14,656,245	69%
642	Sewage Works Capital	14,079,020	330,979	2,342,728	2,193,586	3,740,042	7,996,251	43%
643	Sewage Works Reserve Operations & Maintenance	120,000	5,415	48,094	62,549	-	71,906	40%
649	Sewage Sinking (Debt Service)	7,785,015	-	854,395	923,098	6,928,721	1,899	100%
653	Sewage Debt Service Reserve	-	-	-	-	-	-	0%
654	Sewage Works Customer Deposit	25,000	513	3,912	-	-	21,088	16%
667	Storm Sewer Fund	871,730	4,286	27,712	36,952	49,073	794,945	9%
670	Century Center Operations	5,035,901	118,661	1,402,783	2,064,428	79,861	3,553,257	29%
671	Century Center Capital	1,000,000	-	-	-	-	1,000,000	0%
	Total Enterprise Funds	120,509,435	4,987,644	48,695,284	53,051,445	19,940,758	51,873,392	57%
Internal Service Funds								
222	Central Services	13,637,170	568,236	3,361,062	6,377,533	10,952	10,265,156	25%
224	Central Services Capital	279,685	-	91,826	31,941	112,036	75,824	73%
226	Liability Insurance	5,122,081	232,640	1,359,707	1,771,832	1,002,730	2,759,643	46%
278	Police Take Home Vehicle	99,087	-	55,722	969	-	43,366	56%
279	IT / Innovation / 311 Call Center	9,617,560	801,537	3,939,904	4,084,270	2,417,998	3,259,658	66%
711	Self-Funded Employee Benefits	18,508,532	788,137	7,014,055	9,147,970	753,226	10,741,251	42%
713	Unemployment Compensation	55,000	23,674	52,736	25,628	-	2,264	96%
714	Parental Leave Fund	253,846	6,049	68,759	100,524	-	185,087	27%
	Total Internal Service Funds	47,572,961	2,420,272	15,943,771	21,540,667	4,296,943	27,332,249	43%
Trust & Agency Funds								
701	Fire Pension	4,799,311	356,346	2,142,085	2,219,850	-	2,657,226	45%
702	Police Pension	6,241,405	500,046	3,200,378	3,360,805	34	3,040,993	51%
	Total Trust & Agency Funds	11,040,716	856,392	5,342,463	5,580,656	34	5,698,219	48%
	Total City Controlled Funds	388,757,483	20,451,358	151,007,821	163,780,601	46,617,825	191,131,843	51%

City of South Bend
Monthly Fund Financials
Expenditure Summary
June 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)	34,380,884	642,114	10,281,985	8,592,042	10,983,535	13,115,364	62%
422	TIF - West Washington	1,005,665	(22,929)	89,370	313,504	306,318	609,977	39%
429	TIF - River East Development Area (NE Dev)	9,414,291	580,892	1,579,236	2,675,642	4,332,999	3,502,056	63%
430	TIF - Southside Development #1	7,023,556	-	93,287	1,539,710	204,391	6,725,878	4%
435	TIF - Douglas Road	186,425	28,665	73,748	8,750	38,278	74,400	60%
436	TIF - River East Residential (NE Res)	4,385,000	-	2,131,789	2,129,917	1,979,000	274,211	94%
	Total Tax Increment Financing Funds	56,395,821	1,228,742	14,249,414	15,259,565	17,844,520	24,301,886	57%
Redevelopment Funds								
433	Redevelopment General	1,421,350	14,125	803,779	-	586,842	30,729	98%
439	Certified Technology Park	752	-	-	55,389	752	-	100%
452	2018 TIF Park Bond Capital	4,092,364	144,833	1,105,700	2,763,916	483,631	2,503,032	39%
454	Airport Urban Enterprise Zone	50,000	-	-	-	-	50,000	0%
	Total Redevelopment Funds	5,564,466	158,958	1,909,479	2,819,305	1,071,225	2,583,761	54%
Debt Service Funds								
315	Airport 2003 Debt Reserve	20,000	1,015	9,015	11,819	-	10,985	45%
328	SBCDA 2003 Debt Reserve	40,000	1,697	15,072	19,760	-	24,928	38%
351	2018 TIF Park Bond Debt Service	-	-	-	-	-	-	0%
352	South Shore Double Tracking Debt Service	-	-	-	-	-	-	0%
	Total Debt Service Funds	60,000	2,712	24,087	31,579	-	35,913	40%
	Total Redevelopment Commission Funds	62,020,287	1,390,412	16,182,979	18,110,449	18,915,745	26,921,562	57%
	Grand Total	450,777,770	21,841,770	167,190,801	181,891,050	65,533,570	218,053,405	52%

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

City of South Bend
Revenue by Type Report

Period Ending: June 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	-	-	-	-	-	26,301,327	-	-	-	-	-	-	26,301,327	50,565,864	52%
TIF Districts	-	102,701	-	-	-	12,598,223	-	-	-	-	-	-	12,700,923	26,916,461	47%
Sub Total	-	102,701	-	-	-	38,899,549	-	-	-	-	-	-	39,002,250	77,482,325	50%
Local Income Tax															
LIT Certified Shares	1,036,731	1,036,731	1,036,731	1,036,731	1,036,731	1,036,731	-	-	-	-	-	-	6,220,387	12,440,774	50%
LIT for Economic Development	988,824	988,824	988,824	988,824	988,824	988,824	-	-	-	-	-	-	5,932,944	12,098,890	49%
LIT for Public Safety	730,528	730,528	730,528	730,528	730,528	730,528	-	-	-	-	-	-	4,383,165	8,766,330	50%
LIT for Redevelopment	731	731	731	731	731	731	-	-	-	-	-	-	4,388	8,775	50%
LIT Additional - Supplemental Distrib	-	-	-	-	4,449,374	(890,915)	-	-	-	-	-	-	3,558,459	3,543,117	100%
Sub Total	2,756,814	2,756,814	2,756,814	2,756,814	7,206,188	1,865,899	-	-	-	-	-	-	20,099,343	36,857,886	55%
Total Taxes	2,756,814	2,859,515	2,756,814	2,756,814	7,206,188	40,765,448	-	-	-	-	-	-	59,101,593	114,340,211	52%
Intergovernmental Revenue															
St Joseph County (Remitted by)															
Auto Excise Tax	-	-	-	-	-	1,891,367	-	-	-	-	-	-	1,891,367	3,439,354	55%
Commercial Vehicle Tax	-	-	-	-	-	451,633	-	-	-	-	-	-	451,633	787,878	57%
Hotel Motel Tax	858,937	-	-	190,750	-	-	-	-	-	-	-	-	1,049,687	1,893,437	55%
Sub Total	858,937	-	-	190,750	-	2,343,000	-	-	-	-	-	-	3,392,687	6,120,669	55%
State Shared Revenue															
Liquor Excise Tax	39,287	-	-	-	-	21,599	-	-	-	-	-	-	60,885	80,000	76%
Liquor Gallonage Tax	61,914	-	-	57,367	-	-	-	-	-	-	-	-	119,281	221,063	54%
Cigarette Tax	-	-	-	-	-	136,354	-	-	-	-	-	-	136,354	306,642	44%
Gasoline Tax	492,927	477,174	544,164	533,667	-	853,039	-	-	-	-	-	-	2,900,971	5,621,962	52%
Wheel Tax	136,698	99,161	161,048	204,189	171,236	-	-	-	-	-	-	-	772,332	2,000,000	39%
Riverboat Gaming	-	-	-	-	-	-	-	-	-	-	-	-	-	599,000	0%
State Pension Subsidy	-	-	-	-	-	5,224,143	-	-	-	-	-	-	5,224,143	11,017,752	47%
Sub Total	730,825	576,335	705,212	795,223	171,236	6,235,134	-	-	-	-	-	-	9,213,965	19,846,419	46%
Grants															
Federal Grants	339,419	120,348	171,959	285,146	106,181	83,607	-	-	-	-	-	-	1,106,661	9,763,454	11%
State Grants	-	48,960	21,227	9,122	23,816	394,130	-	-	-	-	-	-	497,256	732,933	68%
Sub Total	339,419	169,309	193,186	294,268	129,997	477,737	-	-	-	-	-	-	1,603,916	10,496,387	15%
Other Intergovernmental															
Staffing Agreements with County	-	30,000	-	-	-	-	-	-	-	-	-	-	30,000	30,000	100%
Local Government Grants	-	12,500	-	648,098	23,750	1,900	-	-	-	-	-	-	686,248	660,598	104%
Federal Seized Drug	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	0%
State Seized Drug	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000	0%
Sub Total	-	42,500	-	648,098	23,750	1,900	-	-	-	-	-	-	716,248	725,598	99%
Total Intergovernmental Revenue	1,929,181	788,143	898,398	1,928,339	324,983	9,057,771	-	-	-	-	-	-	14,926,816	37,189,073	40%
Licenses & Permits															
Business															
Business Licenses	25,398	26,516	18,111	6,848	3,569	3,057	-	-	-	-	-	-	83,498	105,700	79%
Taxi Cab Licensing	65	-	55	610	60	-	-	-	-	-	-	-	790	4,440	18%
Sub Total	25,463	26,516	18,166	7,458	3,629	3,057	-	-	-	-	-	-	84,288	110,140	77%
Nonbusiness															
Lawn Parking	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Engineering	5,090	20,062	34,060	1,425	425	2,415	-	-	-	-	-	-	63,477	127,000	50%
Right-of-Way Closures	50	200	325	150	50	25	-	-	-	-	-	-	800	3,000	27%
Fire Dept-Building Plan Review	1,455	2,991	1,341	238	779	1,173	-	-	-	-	-	-	7,977	24,000	33%
Building Department	87,661	83,680	108,095	75,453	95,457	131,321	-	-	-	-	-	-	581,666	1,772,550	33%
SBARC - Pet Licenses	2,320	3,580	3,090	810	2,095	2,530	-	-	-	-	-	-	14,425	31,200	46%
Sub Total	96,576	110,513	146,911	78,076	98,806	137,464	-	-	-	-	-	-	668,345	1,967,750	34%
Total Licenses & Permits	122,039	137,029	165,076	85,533	102,435	140,521	-	-	-	-	-	-	752,633	2,077,890	36%

City of South Bend
Revenue by Type Report

Period Ending: June 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	-	-	100	-	-	-	-	-	-	400	4,100	10%
Copies of Public Records	-	-	-	-	-	-	-	-	-	-	-	-	-	1,205	0%
Blueprints/Copies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Historic Preserv Certificate of Approval	100	60	180	280	180	220	-	-	-	-	-	-	1,020	2,000	51%
IT Services	73,046	38,750	-	-	-	-	-	-	-	-	-	-	111,796	111,796	100%
Sub Total	73,246	38,910	280	280	180	320	-	-	-	-	-	-	113,216	119,101	95%
Public Safety															
Accident Report Copies	7,303	6,040	5,632	1,298	6,089	8,950	-	-	-	-	-	-	35,312	84,000	42%
Gun Permit Applications	4,804	3,514	6,959	2,545	2,940	8,191	-	-	-	-	-	-	28,953	40,000	72%
Traffic Signal Maintenance	15,314	10,198	23,739	5,116	-	48,300	-	-	-	-	-	-	102,666	224,670	46%
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	463,595	225,005	-	-	-	-	-	-	1,828,521	3,000,000	61%
Medicaid Reimbursements	-	-	-	-	-	-	-	-	-	-	-	-	-	443,000	0%
Neo Natal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Memorial Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
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	-	3,420	1,708	-	-	-	-	-	-	11,754	-	NA
Misc Revenue	-	-	71,436	-	-	-	-	-	-	-	-	-	71,436	71,936	99%
Sub Total	304,136	286,224	440,453	391,383	476,044	292,153	-	-	-	-	-	-	2,190,394	5,985,420	37%
Highways & Streets															
Sale of Signs/Materials	261	-	-	7,988	-	60	-	-	-	-	-	-	8,309	5,000	166%
Special Events	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	0%
Sub Total	261	-	-	7,988	-	60	-	-	-	-	-	-	8,309	8,000	104%
Culture & Recreation															
Morris Performing Arts Center	82,073	71,606	25,330	3	14,850	250	-	-	-	-	-	-	194,112	1,364,000	14%
Palais Royale Ballroom	23,900	15,696	10,347	-	700	6,860	-	-	-	-	-	-	57,503	244,572	24%
Parks & Recreation	282,751	187,373	102,857	8,107	103,685	410,949	-	-	-	-	-	-	1,095,722	3,036,794	36%
Lease of Coveleski Stadium	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000	0%
Century Center	186,773	155,640	52,430	-	5,417	6,042	-	-	-	-	-	-	406,301	3,456,449	12%
Sub Total	575,497	430,315	190,964	8,110	124,652	424,100	-	-	-	-	-	-	1,753,637	8,131,815	22%
Health - Animal Care & Control															
Pet Impound Reclaim Fee	255	295	840	365	655	625	-	-	-	-	-	-	3,035	6,300	48%
Pet Adoption Fees	2,694	2,556	2,060	1,460	1,750	2,128	-	-	-	-	-	-	12,648	32,000	40%
Pick Up Fees	-	40	-	-	100	80	-	-	-	-	-	-	220	550	40%
Pet Micro Chipping	320	160	360	270	160	340	-	-	-	-	-	-	1,610	3,325	48%
Vet Expenses	410	195	265	355	130	295	-	-	-	-	-	-	1,650	2,025	81%
Pet Euthanasia	-	-	-	-	60	-	-	-	-	-	-	-	60	-	NA
Animal Surrenders	500	600	360	280	240	460	-	-	-	-	-	-	2,440	8,000	31%
Cremation	188	105	230	360	293	320	-	-	-	-	-	-	1,496	525	285%
Rabies Specimin Prep	-	-	-	60	150	90	-	-	-	-	-	-	300	525	57%
Sub Total	4,367	3,951	4,115	3,150	3,538	4,338	-	-	-	-	-	-	23,459	53,250	44%

City of South Bend
Revenue by Type Report

Period Ending: June 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	13,000	282,352	-	-	-	-	-	-	402,441	516,061	78%
Other Misc Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000	0%
Parking-Garages	59,878	49,227	142,172	61,936	81,984	37,539	-	-	-	-	-	-	432,736	1,281,877	34%
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	475,611	513,037	-	-	-	-	-	-	3,183,193	7,691,764	41%
Central Services-External Customers	34,327	34,900	32,591	-	28,162	59,947	-	-	-	-	-	-	189,926	613,169	31%
Employee & Employer Assessments	1,354,095	1,346,625	1,339,723	1,341,067	1,334,880	1,354,509	-	-	-	-	-	-	8,070,899	16,259,748	50%
Sub Total	2,047,795	1,962,612	2,191,986	1,929,287	1,933,637	2,247,385	-	-	-	-	-	-	12,312,702	26,531,490	46%
Sanitation															
Trash Collection/Residential	370,818	370,369	369,898	370,830	372,215	375,005	-	-	-	-	-	-	2,229,135	4,600,500	48%
Trash Collection/Recycling	-	(2)	-	-	-	-	-	-	-	-	-	-	(2)	-	NA
Trash Collection/Commercial	8,002	8,083	8,041	7,988	7,965	8,007	-	-	-	-	-	-	48,086	90,000	53%
Trash Collection/Apt 2 Units	3,743	3,752	3,709	3,737	3,684	3,722	-	-	-	-	-	-	22,346	42,300	53%
Trash Collection/Apt 3 Units	1,740	1,626	1,646	1,605	1,626	1,656	-	-	-	-	-	-	9,899	21,100	47%
Trash Collection/Apt 4 Units	2,084	2,028	2,026	2,051	1,996	2,019	-	-	-	-	-	-	12,204	25,100	49%
Trash Collection/Seniors	27,738	27,747	27,768	27,646	27,646	26,997	-	-	-	-	-	-	165,541	362,000	46%
Trash Collection/Special Pickup	2,580	1,730	2,720	3,440	2,600	2,800	-	-	-	-	-	-	15,870	32,000	50%
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	17,124	20,216	-	-	-	-	-	-	101,849	162,000	63%
Misc/Return Trip Customer Error	490	230	420	710	1,010	1,110	-	-	-	-	-	-	3,970	5,000	79%
Misc/Contamination Fee	30	-	-	-	-	150	-	-	-	-	-	-	180	500	36%
Misc/Tote Replacement Fee	550	250	150	500	400	500	-	-	-	-	-	-	2,350	4,000	59%
Misc/Trash Start Fee	4,090	3,770	4,030	4,430	3,270	4,180	-	-	-	-	-	-	23,770	3,500	679%
Misc/Yard Waste Totes	(2)	-	70	31,012	32,374	33,540	-	-	-	-	-	-	96,994	240,000	40%
Sub Total	437,973	435,811	436,709	470,374	471,910	479,901	-	-	-	-	-	-	2,732,679	5,604,450	49%
Utilities - Water															
Metered Sales/Residential	640,195	632,757	624,053	648,405	624,755	702,263	-	-	-	-	-	-	3,872,428	8,218,425	47%
Metered Sales/Commercial	196,835	194,039	192,981	175,367	166,823	182,445	-	-	-	-	-	-	1,108,489	2,536,515	44%
Metered Sales/Industrial	34,248	36,538	36,493	30,643	29,126	37,105	-	-	-	-	-	-	204,153	485,540	42%
Metered Sales/Multi Family	109,572	104,030	103,249	102,859	102,058	107,159	-	-	-	-	-	-	628,927	1,275,551	49%
Bulk Sales/Olive St	58	116	319	990	406	377	-	-	-	-	-	-	2,266	10,000	23%
Metered Sales/Institution	10,799	10,711	12,602	10,808	10,229	10,068	-	-	-	-	-	-	65,216	131,355	50%
Public Fire Protection	211,805	211,948	211,501	212,024	212,226	214,403	-	-	-	-	-	-	1,273,908	2,553,185	50%
Private Fire Protection	40,282	40,383	39,765	40,230	40,123	40,083	-	-	-	-	-	-	240,866	412,005	58%
Sales to Public Authorities	31,123	33,400	33,182	28,971	27,516	35,364	-	-	-	-	-	-	189,556	282,805	67%
Irrigation Sales	(13)	363	-	465	62	182,968	-	-	-	-	-	-	183,845	1,354,840	14%
Interdepartmental Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	187,000	0%
Other Water/Misc Service	40,977	44,131	28,924	19,140	16,712	24,269	-	-	-	-	-	-	174,153	665,000	26%
Backflow Prevention Insp.	9,675	19,100	13,300	8,125	-	16,150	-	-	-	-	-	-	66,350	156,500	42%
Water Main Extension	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Rents From Water Property	1,350	1,350	1,350	1,350	1,350	1,350	-	-	-	-	-	-	8,099	16,200	50%
Revenue From Cut Off Fees	1,200	525	225	704	150	675	-	-	-	-	-	-	3,479	5,000	70%
Penalties (Forfeit Disc.)	9,060	5,101	5,532	750	(5)	50	-	-	-	-	-	-	20,488	88,000	23%
Water Leak Insurance	86,428	86,331	86,242	86,357	86,523	86,833	-	-	-	-	-	-	518,715	1,041,115	50%
System Development Fee	159,458	4,703	11,543	3,428	14,543	3,856	-	-	-	-	-	-	197,529	100,000	198%
Sub Total	1,583,051	1,425,526	1,401,261	1,370,616	1,332,597	1,645,416	-	-	-	-	-	-	8,758,467	19,519,036	45%

City of South Bend
Revenue by Type Report

Period Ending: June 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															
Utilities - Sewage															
Metered Sales/Residential	1,667,950	1,661,580	1,651,882	1,674,139	1,696,431	1,710,111	-	-	-	-	-	-	10,062,091	20,090,913	50%
Metered Sales/Commercial	561,885	604,549	600,579	532,260	506,000	495,382	-	-	-	-	-	-	3,300,656	7,433,770	44%
Metered Sales/Industrial	428,152	405,903	412,913	409,225	346,027	259,949	-	-	-	-	-	-	2,262,168	5,300,000	43%
Metered Sales/Multi Family	263,450	261,767	259,238	263,995	263,849	269,649	-	-	-	-	-	-	1,581,948	3,093,020	51%
Metered Sales/Institution	26,323	26,257	30,378	26,009	19,055	23,794	-	-	-	-	-	-	151,815	294,000	52%
Sales to Public Authority	76,739	81,234	82,247	71,558	65,286	73,861	-	-	-	-	-	-	450,925	1,103,480	41%
Interdepartmental Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	198,515	0%
Whisl Meter/New Carlisle	27,502	28,446	30,880	25,605	27,193	21,104	-	-	-	-	-	-	160,729	250,875	64%
Penalties (Forfeit Disc.)	60,641	41,563	36,695	5,127	(24)	2,500	-	-	-	-	-	-	146,502	551,344	27%
Dumping Fees	1,496	630	-	3,159	3,378	420	-	-	-	-	-	-	9,083	22,116	41%
Organic Resources	2,558	26,590	2,087	14,497	4,862	7,084	-	-	-	-	-	-	57,678	61,000	95%
Laboratory Service Fees	-	-	-	-	1,000	-	-	-	-	-	-	-	1,000	1,500	67%
Discharge Permit Fees	500	1,000	-	-	-	-	-	-	-	-	-	-	1,500	5,500	27%
System Development Fee	387,468	11,336	30,915	7,057	3,286	11,355	-	-	-	-	-	-	451,416	300,000	150%
Sewer Repair Insurance	47,819	47,759	47,732	47,773	47,874	48,045	-	-	-	-	-	-	287,003	579,500	50%
Sewer Repair Deductible	7,127	6,576	6,726	7,743	7,427	9,756	-	-	-	-	-	-	45,356	65,605	69%
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	85,647	86,350	-	-	-	-	-	-	518,811	1,034,160	50%
Storm Water Fees/Interdepartmental	-	-	-	-	-	-	-	-	-	-	-	-	-	7,200	0%
Organic Resources-Mulch/Compost	1,738	605	1,954	300	11,643	9,712	-	-	-	-	-	-	25,952	53,000	49%
Clean Air/ReLeaf	37,177	37,133	37,085	37,129	37,210	37,394	-	-	-	-	-	-	223,128	451,610	49%
Clean Air/ReLeaf/Interdepartmental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total	3,688,722	3,329,716	3,318,078	3,211,211	3,126,143	3,066,465	-	-	-	-	-	-	19,740,335	41,118,752	48%
Total Charges for Services	8,715,047	7,913,066	7,983,845	7,392,400	7,468,700	8,160,139	-	-	-	-	-	-	47,633,197	107,071,314	44%

Fines, Forfeitures, & Fees															
General															
Ordinance Violation	1,835	310	400	200	-	-	-	-	-	-	-	-	2,745	8,000	34%
Bad Checks Fines	-	-	60	-	-	30	-	-	-	-	-	-	90	725	12%
Credit Reports	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Court Fees	1,429	-	-	-	-	-	-	-	-	-	-	-	1,429	10,000	14%
Plan Commission Application Fee	2,800	1,600	1,800	500	500	1,600	-	-	-	-	-	-	8,800	10,000	88%
Zoning Appeals Application Fee	1,250	1,625	1,675	600	-	850	-	-	-	-	-	-	6,000	10,000	60%
Zoning Admin Fees	50	1,000	1,250	600	400	1,000	-	-	-	-	-	-	4,300	10,000	43%
Zoning Admin Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Tax Abatement Admin Fees	-	-	-	-	-	2,375	-	-	-	-	-	-	2,375	-	NA
Econ Dev-CDBG Loan Late Fees	-	10	-	-	-	20	-	-	-	-	-	-	30	-	NA
Econ Develop-Job Target Penalty	354,660	-	-	-	-	-	-	-	-	-	-	-	354,660	354,660	100%
Sub Total	362,024	4,545	5,185	1,900	900	5,875	-	-	-	-	-	-	380,429	413,385	92%
Code Enforcement															
Vacant Bldg Registration	300	300	-	-	-	-	-	-	-	-	-	-	600	12,900	5%
Rental Unit Safety Fees	1,350	2,250	1,350	-	1,000	-	-	-	-	-	-	-	5,950	100,000	6%
Towing & Storage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sale of Abandoned Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Demolition & Boarding	759	1,387	19,189	328	1,745	268	-	-	-	-	-	-	23,676	98,200	24%
Collections	38	15	523	787	1,539	-	-	-	-	-	-	-	2,902	3,600	81%
Environmental Violations	11,488	4,939	9,514	4,335	10,537	17,271	-	-	-	-	-	-	58,084	131,000	44%
Ordinance Violation	4,403	4,615	1,330	1,000	750	1,500	-	-	-	-	-	-	13,598	48,400	28%
Animal Ordinance Violation	200	-	50	-	10,375	35,200	-	-	-	-	-	-	45,825	-	NA
Forfeitures-Civil Penalties	2,093	14,410	4,121	-	5,538	500	-	-	-	-	-	-	26,661	121,000	22%
Sub Total	20,631	27,915	36,078	6,450	31,483	54,739	-	-	-	-	-	-	177,297	515,100	34%

City of South Bend
Revenue by Type Report

Period Ending: June 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	740	460	970	-	-	-	-	-	-	7,678	61,900	12%
Public Safety															
False Alarms Fine	13,618	7,879	4,926	6,028	6,894	5,368	-	-	-	-	-	-	44,712	100,000	45%
Noise Ordinance	38	-	20	-	-	-	-	-	-	-	-	-	58	1,000	6%
Curfew Violation	-	-	-	-	-	200	-	-	-	-	-	-	200	200	100%
Chronic Problem Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Impound Towing Fees	587	504	896	369	530	590	-	-	-	-	-	-	3,476	10,000	35%
Sub Total	14,243	8,383	5,842	6,396	7,424	6,158	-	-	-	-	-	-	48,445	111,200	44%
Total Fines, Forfeitures, & Fees	399,020	42,968	48,365	15,486	40,267	67,742	-	-	-	-	-	-	613,848	1,101,585	56%
Other Income															
Miscellaneous Revenue															
Miscellaneous Revenue	12,880	40,636	76,145	261,693	3,471	49,387	-	-	-	-	-	-	444,213	708,840	63%
Sale of Scrap Metal	5,723	1,175	195	809	2,482	345	-	-	-	-	-	-	10,728	29,442	36%
Bond Interest Rebate	-	-	-	49,487	-	-	-	-	-	-	-	-	49,487	95,720	52%
Bosch Principal Income	17,085	-	-	-	-	17,408	-	-	-	-	-	-	34,493	69,632	50%
Bosch Interest Income IDFA	917	-	-	-	-	595	-	-	-	-	-	-	1,512	2,379	64%
CDBG Loans/Interest Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
CDBG Loans/Interest on Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
CDBG Loans/Invest Gain/Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Origination Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Loan Servicing Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000	0%
Sub Total	36,606	41,811	76,340	311,989	5,953	67,735	-	-	-	-	-	-	540,433	936,013	58%
Bank Account Interest	(645,793)	359,545	523,865	364,147	264,956	236,320	-	-	-	-	-	-	1,103,038	3,161,560	35%
Rental of Property	12,678	-	5,416	-	-	113	-	-	-	-	-	-	18,207	110,450	16%
Donations	708,412	40,057	4,926	404,319	358,088	1,126	-	-	-	-	-	-	1,516,927	4,252,743	36%
3rd Party Revenue															
Cable TV Franchise Fees	-	171,894	-	-	171,245	-	-	-	-	-	-	-	343,139	720,000	48%
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	171,245	-	-	-	-	-	-	-	476,412	930,000	51%
Total Other Income	157,833	613,306	654,046	1,124,299	800,241	305,293	-	-	-	-	-	-	3,655,017	9,390,766	39%
Reimbursements															
Outside															
Miscellaneous Reimbursements	49,280	246,951	482,725	39,039	41,267	(246,797)	-	-	-	-	-	-	612,464	108,774	563%
Insurance Claim	1,130,210	-	-	-	-	-	-	-	-	-	-	-	1,130,210	1,170,210	97%
IT Services	8,391	1,598	3,049	3,498	2,697	4,052	-	-	-	-	-	-	23,285	32,690	71%
Travel Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	6,800	0%
Energy Rebates	-	-	166,713	-	-	-	-	-	-	-	-	-	166,713	-	NA
Repair Reimbursement	228	392	2,607	5,604	1,862	984	-	-	-	-	-	-	11,677	-	NA
Salary/Overtime Reimb	4,533	5,694	270,961	-	15,479	4,388	-	-	-	-	-	-	301,054	387,000	78%
Diesel Tax Rebate	3,384	-	7,921	3,267	-	3,511	-	-	-	-	-	-	18,082	50,000	36%
Pharmacy Rebates	-	88,768	-	-	-	-	-	-	-	-	-	-	88,768	375,000	24%
Beck's Lake Reimbursement	-	20,820	-	-	-	26,956	-	-	-	-	-	-	47,776	-	NA
EPA Professional Services	275,000	-	-	-	-	-	-	-	-	-	-	-	275,000	275,000	100%
Sub Total	1,471,025	364,221	933,975	51,408	61,305	(206,906)	-	-	-	-	-	-	2,675,029	2,405,474	111%
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	61,305	(206,906)	-	-	-	-	-	-	2,675,029	7,321,366	37%

City of South Bend
Revenue by Type Report

Period Ending: June 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	-	-	4,993	-	-	-	-	-	-	25,000	-	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	-	4,993	-	-	-	-	-	-	29,165	35,000	83%
Interfund Transfers & Fixed Cost Allocations															
Interfund Transfers In	6,012,801	9,629,319	2,312,934	1,839,924	9,673,675	1,564,044	-	-	-	-	-	-	31,032,697	49,545,978	63%
PILOT	518,478	518,483	518,483	518,483	518,483	518,483	-	-	-	-	-	-	3,110,893	6,221,791	50%
Administration Cost Allocation	585,785	585,802	585,802	585,802	585,802	585,802	-	-	-	-	-	-	3,514,795	7,029,607	50%
IT Cost Allocation	554,735	554,745	554,745	554,745	554,745	554,745	-	-	-	-	-	-	3,328,460	6,656,930	50%
Liability Insurance Allocation	242,853	242,877	242,877	242,877	242,877	242,877	-	-	-	-	-	-	1,457,238	2,914,500	50%
Payroll Cost Allocation	208,369	208,391	208,391	208,391	201,980	201,980	-	-	-	-	-	-	1,237,502	2,540,788	49%
Facilities Management Allocation	10,163	10,180	10,180	10,180	10,180	10,180	-	-	-	-	-	-	61,063	122,143	50%
Utility Customer Service Mgmt Allocatio	141,404	141,398	141,398	141,398	141,398	141,398	-	-	-	-	-	-	848,394	1,696,782	50%
Sub Total	8,274,588	11,891,195	4,574,810	4,101,800	11,929,140	3,819,509	-	-	-	-	-	-	44,591,042	76,728,519	58%
Issuance of Debt															
Capital Lease Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	4,329,076	0%
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total	-	-	-	-	-	-	-	-	-	-	-	-	-	4,329,076	0%
Refunds															
Refunds	-	-	-	-	347	458	-	-	-	-	-	-	805	-	NA
Specific Stop Loss	1,195	-	-	-	-	-	-	-	-	-	-	-	1,195	10,000	12%
Sub Total	1,195	-	-	-	347	458	-	-	-	-	-	-	2,000	10,000	20%
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	243	446	-	-	-	-	-	-	6,955	5,000	139%
Sub Total	13,795	247,425	609	11,101	243	446	-	-	-	-	-	-	273,619	638,328	43%
Total Other Sources	8,289,585	12,138,620	4,598,978	4,113,506	11,929,730	3,825,406	-	-	-	-	-	-	44,895,825	81,740,923	55%
Revenue Total	23,840,544	24,856,869	18,039,498	17,467,785	27,933,849	62,115,413	-	-	-	-	-	-	174,253,958	360,233,128	48%

City of South Bend
Expenditures by Activity

Period Ending: June 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	106,171	84,147	-	-	-	-	-	-	587,215	1,117,529	53%
Community Initiatives	101	-	8,352	14,288	14,500	20,680	79,500	-	-	-	-	-	-	137,322	703,488	20%
Clerk	101	36,422	41,812	35,313	31,320	46,475	35,523	-	-	-	-	-	-	226,865	571,490	40%
Common Council	101	27,570	50,454	28,108	33,942	32,382	42,239	-	-	-	-	-	-	214,696	730,055	29%
General City	101	-	-	43,000	1,921	-	-	-	-	-	-	-	-	44,921	43,000	104%
Controller' Office	101	172,550	183,986	178,510	167,264	226,374	180,059	-	-	-	-	-	-	1,108,742	2,278,109	49%
Human Resources	101	46,905	47,188	47,232	47,709	64,695	47,181	-	-	-	-	-	-	300,909	617,286	49%
Diversity & Inclusion	101	1,573	9,651	10,922	17,740	31,011	21,623	-	-	-	-	-	-	92,521	508,776	18%
Legal	101	90,519	92,286	92,766	92,026	135,830	110,729	-	-	-	-	-	-	614,157	1,405,880	44%
Sub Total		560,194	492,967	537,075	472,490	663,619	601,002	-	-	-	-	-	-	3,327,347	7,975,613	42%
Public Works																
Engineering	101	226,006	225,942	201,511	204,343	272,441	231,390	-	-	-	-	-	-	1,361,632	3,405,513	40%
Streets	101	-	-	500,000	-	-	-	-	-	-	-	-	-	500,000	500,000	100%
Office of Sustainability	101	33,299	14,660	21,202	12,900	37,555	10,856	-	-	-	-	-	-	130,472	479,036	27%
AmeriCorps Grant Program	101	32,301	27,720	24,615	23,459	33,178	22,309	-	-	-	-	-	-	163,582	453,453	36%
Sub Total		291,606	268,322	747,328	240,702	343,174	264,554	-	-	-	-	-	-	2,155,686	4,838,002	45%
Public Safety																
Police	101	2,145,864	2,331,503	2,129,607	2,041,967	2,759,363	2,141,622	-	-	-	-	-	-	13,549,927	30,302,621	45%
Crime Lab	101	41,404	40,329	42,146	44,017	61,096	44,050	-	-	-	-	-	-	273,043	631,268	43%
Fire	101	2,092,008	1,983,381	1,945,732	1,829,009	2,496,699	2,015,961	-	-	-	-	-	-	12,362,790	25,923,815	48%
EMS	101	35,607	66,320	48,207	35,930	31,609	40,285	-	-	-	-	-	-	257,958	856,718	30%
Fire Training Center	101	1,489	3,519	805	1,664	275	3,821	-	-	-	-	-	-	11,573	154,000	8%
Sub Total		4,316,372	4,425,053	4,166,498	3,952,587	5,349,041	4,245,740	-	-	-	-	-	-	26,455,291	57,868,422	46%
Arts & Culture																
Morris PAC	101	94,049	91,241	254,375	88,137	81,133	51,157	-	-	-	-	-	-	660,092	1,503,719	44%
Palais Royale	101	23,098	22,312	19,844	35,685	20,345	13,242	-	-	-	-	-	-	134,526	400,782	34%
Sub Total		117,147	113,553	274,219	123,822	101,478	64,400	-	-	-	-	-	-	794,619	1,904,501	42%
Human Rights																
Human Rights	101	20,302	22,305	21,531	20,295	22,924	30,702	-	-	-	-	-	-	138,059	315,802	44%
Sub Total		20,302	22,305	21,531	20,295	22,924	30,702	-	-	-	-	-	-	138,059	315,802	44%
Total General Fund		5,305,622	5,322,199	5,746,652	4,809,896	6,480,236	5,206,397	-	-	-	-	-	-	32,871,002	72,902,340	45%
Venues, Parks & Arts																
Parks & Recreation																
Park Administration	201	120,427	125,827	118,951	118,312	139,201	130,146	-	-	-	-	-	-	752,864	1,514,548	50%
Park Maintenance	201	674,529	480,987	574,864	579,589	584,527	579,552	-	-	-	-	-	-	3,474,048	6,948,436	50%
Golf Courses	201	65,738	81,806	134,279	71,160	194,931	144,559	-	-	-	-	-	-	692,472	1,551,873	45%
Recreation	201	268,100	206,486	227,179	159,384	293,735	201,281	-	-	-	-	-	-	1,356,165	3,185,143	43%
Marketing & Events	201	63,031	77,576	85,530	64,398	100,888	58,018	-	-	-	-	-	-	449,441	1,277,387	35%
Park Projects & Capital	201	492,148	170,938	115,484	9,954	29,849	7,500	-	-	-	-	-	-	825,873	1,318,120	63%
Potawatomi Zoo	201	350,000	-	-	-	350,000	-	-	-	-	-	-	-	700,000	700,000	100%
Park Debt	201	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Morris Palais Marketing	273	-	-	-	-	-	832	-	-	-	-	-	-	832	30,816	3%
Morris PAC Self-Promotion	274	-	-	-	-	-	-	-	-	-	-	-	-	-	115,000	0%
Coveleski Stadium Capital	401	-	-	12,990	-	1,363	-	-	-	-	-	-	-	14,353	30,000	48%
Morris PAC Improvement	416	81,282	9,189	-	-	-	11,400	-	-	-	-	-	-	101,871	559,983	18%
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	1,002,796	1,694,495	1,133,288	-	-	-	-	-	-	8,402,079	17,320,466	49%

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 Enforcement	601	9,147	2,655	36,982	3,365	373	373	-	-	-	-	-	-	52,896	81,470	65%
Parking General Operations	601	-	-	-	-	-	-	-	-	-	-	-	-	-	40,118	0%
Main Street Garage	601	39,674	15,054	20,949	15,427	3,161	38,671	-	-	-	-	-	-	132,936	709,234	19%
Leighton Plaza Garage	601	191,290	17,566	27,044	20,772	3,642	51,907	-	-	-	-	-	-	312,222	510,358	61%
Wayne Street Garage	601	126,664	16,076	13,447	10,528	2,219	22,618	-	-	-	-	-	-	191,552	347,493	55%
Eddy St Commons Garage	601	1,499	390	(0)	788	-	-	-	-	-	-	-	-	2,676	11,000	24%
Sub Total		368,273	51,742	98,423	50,880	9,395	113,569	-	-	-	-	-	-	692,281	1,699,673	41%
Century Center																
Century Center Operations	670	318,926	305,738	253,129	247,198	159,130	118,661	-	-	-	-	-	-	1,402,783	5,035,901	28%
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	159,130	118,661	-	-	-	-	-	-	1,608,170	6,446,997	25%
Total Venues, Parks & Arts		2,836,613	1,510,289	1,620,828	1,506,262	1,863,020	1,365,518	-	-	-	-	-	-	10,702,531	25,467,136	42%

Public Safety																
Police Department																
Police Seizures	216	-	-	31,753	-	-	-	-	-	-	-	-	-	31,753	108,753	29%
Curfew Violations	218	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	0%
Law Enforcement Education	220	39,505	15,892	16,659	5,394	855	22,503	-	-	-	-	-	-	100,809	395,377	25%
Public Safety LOIT - Police	249	367,320	364,899	382,289	323,519	462,281	363,609	-	-	-	-	-	-	2,263,918	4,619,658	49%
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	79,799	300	-	-	-	-	-	-	237,434	523,301	45%
Drug Enforcement	299	-	-	-	-	-	-	-	-	-	-	-	-	-	51,000	0%
K-9 Unit	705	-	-	-	-	-	-	-	-	-	-	-	-	-	2,020	0%
Sub Total		552,025	390,880	490,281	330,158	542,935	386,413	-	-	-	-	-	-	2,692,692	5,822,696	46%
Fire Department																
Public Safety LOIT - Fire	249	316,331	312,364	326,929	325,533	466,081	344,881	-	-	-	-	-	-	2,092,119	4,330,887	48%
Fire Department Capital	287	405,741	78,336	118,698	-	567,850	484,530	-	-	-	-	-	-	1,655,155	3,635,935	46%
EMS Operating Fund	288	12,128	26,828	(480)	54,622	-	12,105	-	-	-	-	-	-	105,202	1,824,059	6%
Hazmat	289	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
River Rescue	291	446	4,201	4,042	3,748	2,017	-	-	-	-	-	-	-	14,454	95,082	15%
Sub Total		734,646	421,728	449,188	383,903	1,035,949	841,516	-	-	-	-	-	-	3,866,931	9,895,963	39%
Total Public Safety		1,286,671	812,608	939,470	714,062	1,578,884	1,227,929	-	-	-	-	-	-	6,559,623	15,718,659	42%

Public Works																
Streets																
Motor Vehicle Highway	202	884,407	704,175	683,676	557,610	776,699	583,161	-	-	-	-	-	-	4,189,730	9,240,175	45%
Local Roads & Streets	251	22,964	56,996	11,347	24,270	363,533	254,701	-	-	-	-	-	-	733,811	5,797,965	13%
LOIT 2016 Special Distribution	257	32,338	6,681	-	-	7,140	-	-	-	-	-	-	-	46,159	164,087	28%
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	16,284	198,559	-	-	-	-	-	-	264,189	3,955,650	7%
Major Moves	412	11,933	743	627,146	5,696	23,186	4,203	-	-	-	-	-	-	672,906	1,672,285	40%
Project ReLeaf	655	28,761	28,704	28,678	28,673	29,071	28,712	-	-	-	-	-	-	172,598	433,460	40%
Sub Total		1,065,919	797,316	1,384,863	641,447	1,215,913	1,069,335	-	-	-	-	-	-	6,174,794	24,237,963	25%
Solid Waste																
Solid Waste Operations	610	565,035	528,183	420,520	276,632	662,038	402,773	-	-	-	-	-	-	2,855,182	6,091,520	47%
Solid Waste Capital	611	185,051	147,686	-	102,029	146,921	1,782	-	-	-	-	-	-	583,469	1,325,349	44%
Sub Total		750,086	675,869	420,520	378,661	808,958	404,555	-	-	-	-	-	-	3,438,651	7,416,869	46%

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	1,513,685	1,986,744	1,288,733	-	-	-	-	-	-	9,992,882	23,396,743	43%
Water Works Capital	622	29,304	56,473	164,318	192	143,899	14,750	-	-	-	-	-	-	408,936	4,870,047	8%
Water Works Deposit	624	2,189	1,725	2,657	1,886	1,422	1,260	-	-	-	-	-	-	11,140	20,000	56%
Water Works Sinking (Debt Service)	625	2,868	906	894	840	745	221,749	-	-	-	-	-	-	228,002	1,841,486	12%
Water Works Bond Reserve	626	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000	0%
Water Works Reserve Oper & Maint	629	4,934	3,895	6,027	4,272	3,219	2,842	-	-	-	-	-	-	25,188	40,000	63%
Sub Total		1,772,440	1,872,306	1,835,166	1,520,875	2,136,029	1,529,332	-	-	-	-	-	-	10,666,148	30,188,276	35%
Wastewater/Sewer/Organic Resources																
Sewer Repair Insurance	640	72,887	61,517	42,251	56,429	68,853	20,880	-	-	-	-	-	-	322,817	742,355	43%
Sewer Division	641	471,391	413,031	413,550	369,127	435,823	579,110	-	-	-	-	-	-	2,682,031	9,361,910	29%
Concrete Crew	641	35,932	40,443	39,640	33,427	32,031	24,921	-	-	-	-	-	-	206,394	535,869	39%
Wastewater Operations	641	1,348,178	9,469,265	1,495,167	1,264,718	9,131,874	1,587,995	-	-	-	-	-	-	24,297,197	36,154,401	67%
Organic Resources	641	245,161	147,296	96,946	69,813	126,570	140,298	-	-	-	-	-	-	826,085	1,663,929	50%
Sewage Works Capital	642	361,864	9,094	1,588,512	36,573	15,705	330,979	-	-	-	-	-	-	2,342,728	14,079,020	17%
Sewage Works Reserve Oper & Maint	643	9,459	7,459	11,486	8,141	6,134	5,415	-	-	-	-	-	-	48,094	120,000	40%
Sewage Works Sinking (Debt Service)	649	1,100	550	-	750	851,995	-	-	-	-	-	-	-	854,395	7,785,015	11%
Sewage Works Debt Service Reserve	653	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sewage Works Customer Deposit	654	685	567	919	687	541	513	-	-	-	-	-	-	3,912	25,000	16%
Sub Total		2,546,657	10,149,223	3,688,471	1,839,666	10,669,525	2,690,112	-	-	-	-	-	-	31,583,654	70,467,499	45%
Storm Water Fees																
Storm Sewer Fund	667	19,426	4,000	-	-	-	4,286	-	-	-	-	-	-	27,712	871,730	3%
Sub Total		19,426	4,000	-	-	-	4,286	-	-	-	-	-	-	27,712	871,730	3%
Total Public Works		6,154,528	13,498,714	7,329,020	4,380,649	14,830,426	5,697,621	-	-	-	-	-	-	51,890,958	133,182,337	39%
Department of Community Investment																
Studebaker/Oliver Revitalizing Grant	209	23,029	12,654	107,835	5,475	6,832	3,898	-	-	-	-	-	-	159,722	873,464	18%
State Grant	210	4,882	9,764	18,003	-	14,645	19,955	-	-	-	-	-	-	67,248	691,169	10%
DCI Operating	211	235,920	232,372	214,865	194,397	316,841	203,208	-	-	-	-	-	-	1,397,602	3,500,678	40%
DCI Grants	212	271,478	174,307	149,054	63,614	118,831	169,727	-	-	-	-	-	-	947,011	7,564,954	13%
UDAG	410	10,000	-	-	10,000	-	-	-	-	-	-	-	-	20,000	40,000	50%
Total Dept of Community Investment		545,309	429,096	489,756	273,486	457,149	396,788	-	-	-	-	-	-	2,591,583	12,670,265	20%
Code Enforcement																
Unsafe Building	219	17,951	12,908	3,583	1,804	37,015	1,810	-	-	-	-	-	-	75,071	156,395	48%
Rental Units Regulation	221	14,675	10,902	14,595	14,880	20,723	14,880	-	-	-	-	-	-	90,655	348,002	26%
Neighborhood Code Enforcement	230	168,615	158,787	149,833	143,617	189,116	149,899	-	-	-	-	-	-	959,868	2,796,409	34%
Animal Care & Control	230	34,570	26,423	37,079	43,141	32,688	45,771	-	-	-	-	-	-	219,673	582,064	38%
NEAT Crew	230	87,447	81,266	72,413	63,702	75,130	70,445	-	-	-	-	-	-	450,402	977,589	46%
Total Code Enforcement		323,259	290,286	277,502	267,144	354,672	282,805	-	-	-	-	-	-	1,795,669	4,860,459	37%
Building Department																
Building Dept Operations	600	137,003	117,302	117,140	114,913	154,291	113,791	-	-	-	-	-	-	754,439	1,734,885	43%
Total Building Department		137,003	117,302	117,140	114,913	154,291	113,791	-	-	-	-	-	-	754,439	1,734,885	43%
Liability Insurance																
Safety & Risk Management	226	15,303	14,402	14,729	14,924	18,290	18,806	-	-	-	-	-	-	96,454	213,267	45%
Business Insurance	226	42,618	-	24,043	-	-	24,043	-	-	-	-	-	-	90,704	815,000	11%
Liability Insurance	226	116,320	71,358	56,621	59,979	4,711	103,577	-	-	-	-	-	-	412,566	2,096,092	20%
Workers Compensation	226	349,508	132,252	80,035	72,527	37,889	86,214	-	-	-	-	-	-	758,425	1,029,095	74%
Catastrophic Events	226	-	1,559	-	-	-	-	-	-	-	-	-	-	1,559	968,627	0%
Total Liability Insurance		523,750	219,570	175,428	147,431	60,890	232,640	-	-	-	-	-	-	1,359,707	5,122,081	27%

City of South Bend
Expenditures by Activity

Period Ending: June 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	442,905	524,730	-	-	-	-	-	-	3,104,074	8,017,413	39%
Central Stores	222	26	-	-	-	-	-	-	-	-	-	-	-	26	26	99%
Print Shop	222	2,863	835	1,855	-	1,670	835	-	-	-	-	-	-	8,057	13,581	59%
Radio Shop	222	14,381	17,817	14,218	13,958	26,765	19,353	-	-	-	-	-	-	106,493	276,224	39%
Building Maintenance	222	15,913	14,821	14,050	14,674	20,051	14,838	-	-	-	-	-	-	94,346	213,243	44%
Facilities Management	222	9,015	7,154	4,840	6,710	11,868	8,480	-	-	-	-	-	-	48,067	122,143	39%
Electric & Gas Utilities	222	-	86,925	2,450	(89,374)	-	-	-	-	-	-	-	-	-	4,994,540	0%
Central Services Capital	224	86,325	-	5,501	-	-	-	-	-	-	-	-	-	91,826	279,685	33%
Total Central Services		674,232	697,895	588,669	420,597	503,258	568,236	-	-	-	-	-	-	3,452,888	13,916,855	25%
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	830,519	1,249,441	-	-	-	-	-	-	7,199,365	16,238,244	44%
Cumulative Capital Development	406	82,580	26,958	5,705	-	93,258	-	-	-	-	-	-	-	208,502	602,205	35%
Cumulative Capital Improvement	407	20,837	20,833	20,833	20,833	20,833	20,833	-	-	-	-	-	-	125,002	430,000	29%
EDIT	408	921,977	1,172,714	1,330,750	859,453	1,149,512	830,810	-	-	-	-	-	-	6,265,217	16,072,972	39%
2018 Fire Station #9 Bond Capital	451	-	62,840	-	-	932	-	-	-	-	-	-	-	63,772	89,311	71%
2018 Zoo Bond Capital	453	-	10,493	4,110	-	22,827	-	-	-	-	-	-	-	37,430	133,581	28%
2017 Park Bond Capital	471	108,860	46,151	97,513	-	185,609	146,832	-	-	-	-	-	-	584,965	8,569,760	7%
Equipment / Vehicle Leasing	750	337,998	57,965	271,767	-	-	-	-	-	-	-	-	-	667,730	4,590,138	15%
Redevelopment Authority Debt Service	752	-	1,235,778	-	-	358,606	-	-	-	-	-	-	-	1,594,384	2,865,613	56%
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	294,266	348,642	-	-	-	-	-	-	1,171,530	3,048,122	38%
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	2,956,362	2,596,558	-	-	-	-	-	-	21,795,058	60,271,030	36%
Other																
Internal Service Funds																
IT / Innovation /311 Call Center	279	748,388	608,908	751,141	370,777	659,154	801,537	-	-	-	-	-	-	3,939,904	9,617,560	41%
Employee Benefits	711	1,546,127	1,398,744	1,249,983	1,203,639	827,425	788,137	-	-	-	-	-	-	7,014,055	18,508,532	38%
Unemployment Comp	713	-	8,809	7,432	3,943	8,878	23,674	-	-	-	-	-	-	52,736	55,000	96%
Parental Leave Fund	714	7,236	4,116	13,153	15,290	22,916	6,049	-	-	-	-	-	-	68,759	253,846	27%
Sub Total		2,301,751	2,020,576	2,021,709	1,593,650	1,518,373	1,619,396	-	-	-	-	-	-	11,075,454	28,434,938	39%
Miscellaneous																
Gift, Donation, Bequest	217	13,429	111,571	23,387	15,425	36,305	21,789	-	-	-	-	-	-	221,907	791,067	28%
Loss Recovery	227	-	-	-	-	-	-	-	-	-	-	-	-	-	200,000	0%
Human Rights Federal Grants	258	14,659	18,902	16,303	12,679	20,083	17,569	-	-	-	-	-	-	100,194	270,640	37%
COVID-19 Response	264	-	-	-	-	224,508	230,356	-	-	-	-	-	-	454,865	2,025,075	22%
Industrial Revolving Fund	754	-	1,046	10,220	9,589	1,051	17,573	-	-	-	-	-	-	39,481	149,000	26%
Sub Total		28,087	131,520	49,911	37,693	281,948	287,288	-	-	-	-	-	-	816,446	3,435,782	24%
Fiduciary Funds																
Fire Pension	701	359,412	355,948	365,951	353,627	350,802	356,346	-	-	-	-	-	-	2,142,085	4,799,311	45%
Police Pension	702	513,423	534,681	496,168	655,677	500,381	500,046	-	-	-	-	-	-	3,200,378	6,241,405	51%
Sub Total		872,835	890,629	862,119	1,009,304	851,183	856,392	-	-	-	-	-	-	5,342,463	11,040,716	48%
Total Other		3,202,673	3,042,725	2,933,738	2,640,647	2,651,505	2,763,076	-	-	-	-	-	-	17,234,364	42,911,436	40%
Total Civil City		25,144,342	33,523,906	22,768,271	17,229,254	31,890,691	20,451,358	-	-	-	-	-	-	151,007,821	388,757,483	39%

City of South Bend
Expenditures by Activity

Period Ending: June 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	1,086,298	642,114	-	-	-	-	-	-	10,281,985	34,380,884	30%
TIF West Washington	422	-	10,956	-	22,929	78,414	(22,929)	-	-	-	-	-	-	89,370	1,005,665	9%
TIF River East Develop (NE Dev)	429	516,749	15,162	396,024	1,772	68,638	580,892	-	-	-	-	-	-	1,579,236	9,414,291	17%
TIF Southside Development #1	430	30,337	46,399	-	13,175	3,375	-	-	-	-	-	-	-	93,287	7,023,556	1%
TIF Douglas Road	435	14,050	20,758	10,275	-	-	28,665	-	-	-	-	-	-	73,748	186,425	40%
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	1,236,724	1,228,742	-	-	-	-	-	-	14,249,414	56,395,821	25%
Redevelopment Funds																
Redevelopment General	433	41,850	29,105	90,388	532,180	96,131	14,125	-	-	-	-	-	-	803,779	1,421,350	57%
Certified Technology Park	439	-	-	-	-	-	-	-	-	-	-	-	-	-	752	0%
2018 TIF Park Bond Capital	452	28,484	224,666	266,461	203,940	237,317	144,833	-	-	-	-	-	-	1,105,700	4,092,364	27%
Airport Urban Enterprise Zone	454	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	0%
Sub Total		70,334	253,771	356,848	736,120	333,448	158,958	-	-	-	-	-	-	1,909,479	5,564,466	34%
Debt Service Funds																
Airport Debt Reserve 2003	315	1,773	1,398	2,153	1,526	1,150	1,015	-	-	-	-	-	-	9,015	20,000	45%
Redevelop Bond - Palais Royale	328	2,964	2,338	3,599	2,551	1,922	1,697	-	-	-	-	-	-	15,072	40,000	38%
South Shore Double Tracking	352	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total		4,737	3,736	5,752	4,077	3,072	2,712	-	-	-	-	-	-	24,087	60,000	40%
Total Redevelopment Funds		7,659,178	2,503,422	1,417,615	1,639,108	1,573,244	1,390,412	-	-	-	-	-	-	16,182,979	62,020,287	26%
Total Expenditures		32,803,521	36,027,328	24,185,885	18,868,361	33,463,935	21,841,770	-	-	-	-	-	-	167,190,801	450,777,770	37%

**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

June 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	8	8	-	-	-	-	-	-
Community Initiatives	2	2	2	2	2	2	2	-	-	-	-	-	-
City Clerk	5	5	4	5	5	5	5	-	-	-	-	-	-
Common Council	9	9	9	9	9	9	8	-	-	-	-	-	-
Controller's Office	21	20	19	19	20	20	20	-	-	-	-	-	-
Morris Performing Arts Center	9	9	9	8	8	8	8	-	-	-	-	-	-
Palais Royale Ballroom	2	2	2	2	2	2	2	-	-	-	-	-	-
Human Resources	6	6	6	6	6	6	6	-	-	-	-	-	-
Diversity & Inclusion	3	1	1	3	3	3	3	-	-	-	-	-	-
Legal Department	11	10	10	9	11	11	11	-	-	-	-	-	-
Engineering	24	22	22	22	22	24	24	-	-	-	-	-	-
Office of Sustainability	1	1	1	1	1	1	1	-	-	-	-	-	-
AmeriCorps Grant Program	2	1	1	1	1	1	1	-	-	-	-	-	-
Police Department	235	218	218	221	219	218	221	-	-	-	-	-	-
Police Crime Lab	7	7	7	7	7	7	7	-	-	-	-	-	-
Fire Department	219	218	217	213	212	211	212	-	-	-	-	-	-
EMS	4	3	4	4	4	4	4	-	-	-	-	-	-
Human Rights	3	3	3	3	3	3	3	-	-	-	-	-	-
	571	544	543	543	543	543	546	-	-	-	-	-	-

201 - Parks & Recreation

Administration	7	7	7	7	7	7	7	-	-	-	-	-	-
Maintenance	47	47	47	48	48	48	48	-	-	-	-	-	-
Golf Courses	8	8	8	8	8	8	8	-	-	-	-	-	-
Recreation	23	22	23	23	23	23	23	-	-	-	-	-	-
Marketing & Events	11	9	9	9	9	9	9	-	-	-	-	-	-
	96	93	94	95	95	95	95	-	-	-	-	-	-

202/266 - Motor Vehicle Highway

Streets/Traffic & Lighting	52	48	50	51	51	50	50	-	-	-	-	-	-
Curb & Sidewalk	8	7	7	8	8	8	8	-	-	-	-	-	-
	60	55	57	59	59	58	58	-	-	-	-	-	-

211 - Dept of Community Investment Admin

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

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

June 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	28	27	-	-	-	-	-	-
Building Maintenance	3	3	3	3	3	3	3	-	-	-	-	-	-
Radio Shop	3	3	3	3	3	3	3	-	-	-	-	-	-
Facilities Management	1	1	1	1	1	1	1	-	-	-	-	-	-
	38	34	35	34	35	35	34	-	-	-	-	-	-

226 - Liability Insurance

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

230 - Code Enforcement Fund

Neighborhood Code Enforce.	26	17	16	17	17	17	18	-	-	-	-	-	-
Animal Resource Center	1	9	9	9	9	9	9	-	-	-	-	-	-
NEAT Crew	3	4	4	4	4	4	4	-	-	-	-	-	-
	30	30	29	30	30	30	31	-	-	-	-	-	-

249 - Public Safety LOIT

Police Department	46	50	50	46	46	46	46	-	-	-	-	-	-
Fire Department	46	41	41	45	45	45	44	-	-	-	-	-	-
	92	91	91	91	91	91	90	-	-	-	-	-	-

258 - Human Rights Federal Grants

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

279 - IT / Innovation / 311 Call Center

311 Call Center	7	7	7	7	7	7	7	-	-	-	-	-	-
Innovation & Technology	23	21	21	21	21	21	22	-	-	-	-	-	-
	30	28	28	28	28	28	29	-	-	-	-	-	-

600 - Consolidated Building Fund

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

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

Water Works	67	62	64	65	65	66	65	-	-	-	-	-	-
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City of South Bend

June 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	2	-	-	-	-	-	-
641 - Sewage Works												
Sewers	35	34	32	34	34	34	33	-	-	-	-	-
Concrete Crew	4	4	4	3	3	3	3	-	-	-	-	-
Wastewater	44	43	41	43	43	43	43	-	-	-	-	-
Organic Resources	6	6	6	6	6	6	6	-	-	-	-	-
	89	87	83	86	86	86	85	-	-	-	-	-
670 - Century Center												
Century Center	8	6	6	7	7	7	7	-	-	-	-	-
Total Full-Time Employees by Fund	1,159	1,101	1,102	1,111	1,110	1,109	1,111	-	-	-	-	-

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	8	8	-	-	-	-	-
Community Initiatives	2	2	2	2	2	2	2	-	-	-	-	-
City Clerk	5	5	4	5	5	5	5	-	-	-	-	-
Common Council	9	9	9	9	9	9	8	-	-	-	-	-
Controller's Office	21	20	19	19	20	20	20	-	-	-	-	-
Human Resources	6	6	6	6	6	6	6	-	-	-	-	-
Diversity & Inclusion	3	1	1	3	3	3	3	-	-	-	-	-
Legal Department	11	10	10	9	11	11	11	-	-	-	-	-
	65	60	59	61	64	64	63	-	-	-	-	-
Code Enforcement / Animal Resource Center	34	32	32	33	33	33	34	-	-	-	-	-
Dept. of Community Investment	28	25	24	24	24	24	24	-	-	-	-	-
Venues, Parks & Arts												
Parks & Recreation	96	93	94	95	95	95	95	-	-	-	-	-
Morris PAC & Palais Royale	11	11	11	10	10	10	10	-	-	-	-	-
Century Center	8	6	6	7	7	7	7	-	-	-	-	-
	115	110	111	112	112	112	112	-	-	-	-	-

City of South Bend

June 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	223	225	-	-	-	-	-	-
Police - Civilians	45	43	43	42	42	42	42	-	-	-	-	-	-
Police - Police Recruit	6	6	6	6	6	6	7	-	-	-	-	-	-
Fire/EMS - Sworn Firefighters	256	253	245	245	244	243	243	-	-	-	-	-	-
Fire/EMS - Civilians	7	7	7	7	7	7	7	-	-	-	-	-	-
Fire/EMS - Fire Recruits	6	2	10	10	10	10	10	-	-	-	-	-	-
	557	537	537	536	533	531	534	-	-	-	-	-	-
Public Works													
Engineering	24	22	22	22	22	24	24	-	-	-	-	-	-
Office of Sustainability	1	1	1	1	1	1	1	-	-	-	-	-	-
AmeriCorps Grant Program	2	1	1	1	1	1	1	-	-	-	-	-	-
Streets & Sewers	101	95	95	98	98	97	96	-	-	-	-	-	-
Solid Waste	24	23	23	25	23	23	24	-	-	-	-	-	-
Wastewater	44	43	41	43	43	43	43	-	-	-	-	-	-
Organic Resources	6	6	6	6	6	6	6	-	-	-	-	-	-
Water Works	67	62	64	65	65	66	65	-	-	-	-	-	-
	269	253	253	261	259	261	260	-	-	-	-	-	-
Liability Insurance/Safety & Risk	3	2	2	2	2	1	1	-	-	-	-	-	-
Innovation & Technology / 311 Call Center	30	28	28	28	28	28	29	-	-	-	-	-	-
Central Services	38	34	35	34	35	35	34	-	-	-	-	-	-
Building Department	15	15	16	15	15	15	15	-	-	-	-	-	-
Human Rights	5	5	5	5	5	5	5	-	-	-	-	-	-
Total Full-Time Employees by Activity	1,159	1,101	1,102	1,111	1,110	1,109	1,111	-	-	-	-	-	-

City of South Bend

June 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	1	1	-	-	-	-	-	-
Morris Performing Arts Center	5	5	5	5	5	5	-	-	-	-	-	-
Diversity & Inclusion	-	-	-	-	-	1	-	-	-	-	-	-
Legal Department	1	1	1	1	1	1	-	-	-	-	-	-
Engineering	2	2	2	2	2	2	-	-	-	-	-	-
Police Department	27	21	21	21	22	22	-	-	-	-	-	-
Police Crime Lab	-	2	2	2	2	2	-	-	-	-	-	-
Fire Department	1	1	1	1	1	1	-	-	-	-	-	-
Human Rights	1	1	1	1	1	1	-	-	-	-	-	-
	38	34	34	34	35	36	-	-	-	-	-	-

201 - Parks & Recreation

Maintenance	22	23	23	24	25	25	-	-	-	-	-	-
Golf Courses	26	32	33	33	41	43	-	-	-	-	-	-
Recreation	89	88	83	83	48	46	-	-	-	-	-	-
Marketing & Events	1	1	1	1	1	1	-	-	-	-	-	-
	138	144	140	141	115	115	-	-	-	-	-	-

202 - Motor Vehicle Highway

Streets/Traffic & Lighting	4	4	4	4	5	5	-	-	-	-	-	-
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211 - Dept of Community Investment Admin

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

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

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

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

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

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

Century Center	8	8	6	6	5	5	-	-	-	-	-	-
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Total Part-Time Employees by Fund	200	202	194	195	170	171	-	-	-	-	-	-
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City of South Bend

June 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	5	5	-	-	-	-	-	-
City Clerk	1	1	1	2	2	2	-	-	-	-	-	-
Common Council	6	6	6	6	6	6	-	-	-	-	-	-
Legal Department		-	-	-	3	3	-	-	-	-	-	-
Engineering	1	1	1	1	7	7	-	-	-	-	-	-
AmeriCorps Grant Program	12	12	11	11	11	11	-	-	-	-	-	-
Police Department	-	-	-	-	2	2	-	-	-	-	-	-
	25	25	24	25	36	36	-	-	-	-	-	-

201 - Parks & Recreation

Maintenance	1	-	10	12	23	23	-	-	-	-	-	-
Golf Courses	1	1	-	-	5	8	-	-	-	-	-	-
Recreation	12	12	1	-	100	120	-	-	-	-	-	-
	14	13	11	12	128	151	-	-	-	-	-	-

202 - Motor Vehicle Highway

Streets/Traffic & Lighting	-	-	-	-	6	6	-	-	-	-	-	-
Curb & Sidewalk	-	-	-	-	4	4	-	-	-	-	-	-
	-	-	-	-	10	10	-	-	-	-	-	-

226 - Liability Insurance

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

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

620 - Water Works

Water Works	-	-	1	1	1	4	-	-	-	-	-	-
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641 - Sewage Works

Sewers	1	1	1	7	5	6	-	-	-	-	-	-
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Total Paid Temporary, Seasonal, and Intern Staff

	45	44	42	49	184	211	-	-	-	-	-	-
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Staffing Summary	Budget Full-Time	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Full Time Staff	1,159	1,101	1,102	1,111	1,110	1,109	1,111	-	-	-	-	-	-
Part Time Staff		200	202	194	195	170	171	-	-	-	-	-	-
Temporary / Seasonal		45	44	42	49	184	211	-	-	-	-	-	-
City Total	1,159	1,346	1,348	1,347	1,354	1,463	1,493	-	-	-	-	-	-

City of South Bend, Indiana
Monthly Financial Report
June 30, 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	20,665,144		20,665,144	19,032,748	52%
Intergov./ Shared Revenues	4,544,341	4,750,922	4,295,772	4,295,772	2,062,629		2,062,629	2,233,143	48%
Intergov./ Grants	-	419,724	244,724	244,724	108,412		108,412	136,312	44%
Licenses & Permits	267,811	283,282	266,700	266,700	154,952		154,952	111,748	58%
Charges for Services	1,547,039	1,626,516	5,325,368	5,325,368	2,368,580		2,368,580	2,956,788	44%
Fines, Forfeitures, and Fees	16,760	24,068	8,525	8,525	3,035		3,035	5,490	36%
Interest Earnings	476,266	907,722	470,000	470,000	131,274		131,274	338,726	28%
Donations	937,302	1,534,957	1,365,000	1,415,000	407,900		407,900	1,007,100	29%
Other Income	1,451,559	1,602,843	1,533,287	1,538,339	894,540		894,540	643,799	58%
Interfund Allocation Reimb	5,428,374	7,460,048	8,523,017	8,563,135	4,261,493		4,261,493	4,301,642	50%
Interfund Transfers In	428,423	135,000	3,441,966	3,476,966	904,988		904,988	2,571,978	26%
PILOT	6,332,487	6,340,990	6,221,791	6,221,791	3,110,893		3,110,893	3,110,898	50%
Total Revenue	62,149,694	67,792,059	71,394,042	71,524,212	35,073,839		35,073,839	36,450,372	49%
Expenditures by Subdivisions									
Mayor	871,046	864,336	937,459	1,117,529	587,215	47,760	634,974	482,555	57%
Community Initiatives	-	-	703,488	703,488	137,322	4,808	142,129	561,359	20%
City Clerk	517,289	498,306	556,675	571,490	226,865	1,628	228,493	342,997	40%
Common Council	571,337	536,158	696,412	730,055	214,696	132,810	347,506	382,549	48%
General City	43,000	43,000	43,000	43,000	44,921	-	44,921	(1,921)	104%
Finance	2,394,684	2,469,719	2,261,251	2,278,109	1,108,742	60,355	1,169,098	1,109,011	51%
Human Resources	-	-	617,286	617,286	300,909	468	301,377	315,909	49%
Diversity & Inclusion	-	-	496,891	508,776	92,521	-	92,521	416,255	18%
Human Rights General	367,811	257,243	315,748	315,802	138,059	22,710	160,769	155,033	51%
Legal Dept	1,088,046	1,177,385	1,405,683	1,405,880	614,157	7,123	621,279	784,601	44%
Police General	29,229,159	30,011,366	30,225,276	30,302,621	13,549,927	168,005	13,717,931	16,584,690	45%
Crime Lab	-	-	631,268	631,268	273,043	3,027	276,069	355,199	44%
Fire General	21,516,603	21,716,141	25,839,504	25,923,815	12,362,790	194,299	12,557,090	13,366,725	48%
Training Center	-	-	466,500	154,000	11,573	14,824	26,398	127,602	17%
EMS	-	-	538,218	856,718	257,958	24,112	282,071	574,647	33%
Morris PAC	953,526	1,091,053	1,288,573	1,503,719	660,092	74,003	734,095	769,624	49%
Palais Royale	404,127	358,410	391,950	400,782	134,526	51,768	186,294	214,488	46%
Engineering	1,472,705	2,724,221	3,162,960	3,405,513	1,361,632	200,191	1,561,823	1,843,690	46%
Sustainability	-	171,719	377,567	479,036	130,472	18,670	149,142	329,894	31%
AmeriCorps	17,368	357,600	438,333	453,453	163,582	9,309	172,891	280,562	38%
Streets (Transfer to MVH)	-	-	-	500,000	500,000	-	500,000	-	100%
Total Expenditures	59,446,701	62,276,656	71,394,042	72,902,340	32,871,002	1,035,868	33,906,871	38,995,469	47%
Expenditures by Type									
Personnel									
Salaries & Wages	35,265,084	36,055,875	41,213,347	41,222,072	18,715,279	-	18,715,279	22,506,793	45%
Fringe Benefits	13,256,488	11,145,074	14,112,093	14,121,450	6,615,323	560	6,615,883	7,505,567	47%
Other Personnel Costs	390	-	-	-	-	-	-	-	-
Total Personnel	48,521,962	47,200,949	55,325,440	55,343,522	25,330,602	560	25,331,162	30,012,360	46%
Supplies	1,200,753	1,609,558	2,427,154	2,561,497	832,262	251,668	1,083,931	1,477,566	42%
Services & Charges									
Professional Services	944,025	1,380,819	1,856,319	2,333,178	753,207	463,465	1,216,672	1,116,506	52%
Printing & Advertising	116,792	134,261	234,467	246,138	42,809	21,715	64,524	181,614	26%
Utilities	661,703	689,427	710,924	710,924	313,024	52,421	365,446	345,478	51%
Education & Training	133,978	91,606	273,980	275,780	16,901	21,404	38,305	237,475	14%
Travel	70,823	87,683	103,935	108,138	14,032	802	14,834	93,304	14%
Repairs & Maintenance	1,370,951	2,110,509	2,328,372	2,442,653	1,044,151	147,350	1,191,501	1,251,152	49%
Interfund Allocations	5,746,373	7,614,119	6,910,980	6,910,980	3,455,478	-	3,455,478	3,455,502	50%
Debt Service Principal	172,668	151,720	175,349	175,349	74,682	2,286	76,968	98,381	44%
Debt Service Interest & Fees	11,824	6,245	7,797	7,797	2,253	19	2,272	5,525	29%
Grants & Subsidies	58,916	46,026	450,000	449,248	45,640	-	45,640	403,608	10%
Other Services & Charges	420,434	394,145	574,025	596,257	270,383	74,177	344,559	251,698	58%
Interfund Transfers Out	500	634,475	-	675,579	675,579	-	675,579	-	100%
Total Services & Charges	9,708,986	13,341,034	13,626,148	14,932,021	6,708,138	783,640	7,491,778	7,440,243	50%
Capital	15,000	125,115	15,300	65,300	-	-	-	65,300	0%
Total Expenditures	59,446,701	62,276,656	71,394,042	72,902,340	32,871,002	1,035,868	33,906,871	38,995,469	47%
Net Surplus / (Deficit)	2,702,993	5,515,403	-	(1,378,128)	2,202,837		1,166,969		
Beginning Cash Balance	36,417,969	38,854,906		44,871,229					
Cash Adjustments	(266,055)	500,919		-					
Ending Cash Balance	38,854,906	44,871,229		43,493,101	47,216,738				
Cash Reserves Target	20,806,345	21,796,830		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
June 30, 2020

Department Name	Mayor's Office	Fund Number	101
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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	489,548	537,624	572,098	572,098	291,890	-	291,890	280,208	51%
Fringe Benefits	202,305	181,423	215,808	215,808	95,652	-	95,652	120,156	44%
Total Personnel	691,853	719,047	787,906	787,906	387,542	-	387,542	400,364	49%
Supplies	830	750	700	700	351	-	351	349	50%
Services & Charges									
Professional Services	-	-	7,000	187,070	132,710	47,360	180,070	7,000	96%
Printing & Advertising	22,895	18,742	40,928	40,928	19,886	400	20,286	20,642	50%
Education & Training	4,225	105	1,800	1,800	-	-	-	1,800	0%
Travel	3,691	5,059	5,000	5,000	-	-	-	5,000	0%
Repairs & Maintenance	567	250	100	100	-	-	-	100	0%
Interfund Allocations	142,046	120,197	93,425	93,425	46,715	-	46,715	46,710	50%
Debt Service Principal	3,608	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	536	-	-	-	-	-	-	-	-
Other Services & Charges	796	186	600	600	10	-	10	590	2%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	178,364	144,539	148,853	328,923	199,321	47,760	247,081	81,842	75%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	871,046	864,336	937,459	1,117,529	587,215	47,760	634,974	482,555	57%

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
June 30, 2020

Division Name	Community Initiatives	Fund Number	101
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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	-	-	148,500	148,500	51,814	-	51,814	96,686	35%
Fringe Benefits	-	-	51,988	51,988	20,507	-	20,507	31,481	39%
Total Personnel	-	-	200,488	200,488	72,322	-	72,322	128,167	36%
Supplies									
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	-	-	153,000	153,000	65,000	4,808	69,808	83,193	46%
Printing & Advertising	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Grant & Subsidies	-	-	350,000	350,000	-	-	-	350,000	0%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	503,000	503,000	65,000	4,808	69,808	433,193	14%
Capital									
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	703,488	703,488	137,322	4,808	142,129	561,360	20%

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
June 30, 2020

Department Name	City Clerk	Fund Number	101
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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	252,036	258,911	291,397	291,397	133,895	-	133,895	157,502	46%
Fringe Benefits	101,244	85,361	118,181	118,181	48,839	-	48,839	69,342	41%
Total Personnel	353,280	344,272	409,578	409,578	182,734	-	182,734	226,844	45%
Supplies	4,398	11,385	6,800	6,800	2,249	-	2,249	4,551	33%
Services & Charges									
Professional Services	26,812	20,177	43,000	43,610	13,652	1,628	15,280	28,330	35%
Printing & Advertising	28,674	33,443	28,040	29,745	2,494	-	2,494	27,251	8%
Education & Training	3,233	2,880	3,060	3,060	-	-	-	3,060	0%
Travel	1,693	481	7,089	7,089	342	-	342	6,747	5%
Repairs & Maintenance	5,344	6,491	5,000	17,500	-	-	-	17,500	0%
Interfund Allocations	90,906	76,327	48,956	48,956	24,476	-	24,476	24,480	50%
Other Services & Charges	2,949	2,849	5,152	5,152	918	-	918	4,234	18%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	159,612	142,649	140,297	155,112	41,882	1,628	43,510	111,602	28%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	517,289	498,306	556,675	571,490	226,865	1,628	228,493	342,997	40%

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
June 30, 2020

Department Name	Common Council					Fund Number	101		
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.		of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	194,749	195,562	225,764	225,764	97,480	-	97,480	128,284	43%
Fringe Benefits	119,188	100,195	143,857	143,857	40,704	-	40,704	103,153	28%
Total Personnel	313,937	295,757	369,621	369,621	138,184	-	138,184	231,437	37%
Supplies	10,068	2,784	9,500	9,590	816	-	816	8,774	9%
Services & Charges									
Professional Services	139,506	162,889	217,308	225,028	48,944	111,115	160,059	64,969	71%
Printing & Advertising	11,012	12,558	14,076	14,076	2,116	-	2,116	11,960	15%
Education & Training	790	496	12,226	12,226	75	-	75	12,151	1%
Travel	242	1,378	10,000	10,000	1,479	-	1,479	8,521	15%
Repairs & Maintenance	20,461	-	4,845	30,345	140	21,500	21,640	8,705	71%
Interfund Allocations	62,134	56,532	42,336	42,336	21,168	-	21,168	21,168	50%
Other Services & Charges	13,188	3,764	16,500	16,833	1,774	195	1,969	14,864	12%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	247,332	237,616	317,291	350,844	75,695	132,810	208,506	142,338	59%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	571,337	536,158	696,412	730,055	214,696	132,810	347,506	382,549	48%

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
June 30, 2020

Division Name	Controller's Office					Fund Number	101		
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	682,333	-	682,333	667,652	51%
Fringe Benefits	565,152	502,640	496,175	496,175	240,554	-	240,554	255,621	48%
Other Personnel Costs	390	-	-	-	-	-	-	-	-
Total Personnel	2,065,491	2,122,128	1,846,160	1,846,160	922,887	-	922,887	923,273	50%
Supplies	13,679	14,283	16,420	23,818	9,710	3,055	12,765	11,053	54%
Services & Charges									
Professional Services	61,497	51,168	69,000	77,000	13,238	57,300	70,538	6,463	92%
Printing & Advertising	976	327	1,999	1,999	791	-	791	1,208	40%
Education & Training	8,823	7,175	5,760	5,760	745	-	745	5,015	13%
Travel	8,103	12,343	6,000	7,460	2,045	-	2,045	5,415	27%
Repairs & Maintenance	3,350	784	1,100	1,100	-	-	-	1,100	0%
Interfund Allocations	196,753	228,287	303,227	303,227	151,613	-	151,613	151,614	50%
Debt Service Principal	7,526	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	1,693	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	26,294	33,225	11,585	11,585	7,714	-	7,714	3,871	67%
Interfund Transfers Out	500	-	-	-	-	-	-	-	-
Total Services & Charges	315,515	333,308	398,671	408,131	176,145	57,300	233,445	174,686	57%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	2,394,684	2,469,719	2,261,251	2,278,109	1,108,742	60,355	1,169,098	1,109,012	51%

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
June 30, 2020

Division Name	Human Resources	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
Expenditures by Type									
Personnel									
Salaries & Wages	-	-	373,580	373,580	187,803	-	187,803	185,777	50%
Fringe Benefits	-	-	144,079	144,079	71,193	-	71,193	72,886	49%
Total Personnel	-	-	517,659	517,659	258,996	-	258,996	258,663	50%
Supplies									
	-	-	750	750	-	-	-	750	0%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	7,060	7,060	999	-	999	6,061	14%
Education & Training	-	-	3,200	3,200	-	-	-	3,200	0%
Travel	-	-	3,000	3,000	-	-	-	3,000	0%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	79,317	79,317	39,657	-	39,657	39,660	50%
Other Services & Charges	-	-	6,300	6,300	1,257	468	1,725	4,575	27%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	98,877	98,877	41,913	468	42,381	56,496	43%
Capital									
	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	617,286	617,286	300,909	468	301,377	315,909	49%

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 division 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
June 30, 2020

Division Name	Diversity & Inclusion					Fund Number	101		
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	63,631	-	63,631	155,951	29%
Fringe Benefits	-	-	71,867	73,752	18,372	-	18,372	55,380	25%
Total Personnel	-	-	281,449	293,334	82,003	-	82,003	211,331	28%
Supplies									
Supplies	-	-	1,500	1,500	-	-	-	1,500	0%
Services & Charges									
Professional Services	-	-	80,000	80,000	-	-	-	80,000	0%
Printing & Advertising	-	-	1,500	1,500	-	-	-	1,500	0%
Education & Training	-	-	100,000	100,000	1,000	-	1,000	99,000	1%
Travel	-	-	5,000	5,000	-	-	-	5,000	0%
Repairs & Maintenance	-	-	-	-	50	-	50	(50)	-
Interfund Allocations	-	-	18,942	18,942	9,468	-	9,468	9,474	50%
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	8,500	8,500	-	-	-	8,500	0%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	213,942	213,942	10,518	-	10,518	203,424	5%
Capital									
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	496,891	508,776	92,521	-	92,521	416,255	18%
Revenue									
Charges for Services	-	-	35,000	35,000	-	-	-	35,000	0%
Donations	-	-	-	50,000	50,000	-	50,000	-	100%
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:

\$50,000 - Living Cities Inclusive Procurement grant \$50,000. 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
June 30, 2020

Division Name	Human Rights	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
Expenditures by Type									
Personnel									
Salaries & Wages	176,018	116,754	163,686	163,686	68,137	-	68,137	95,549	42%
Fringe Benefits	65,074	30,779	64,207	64,207	25,358	-	25,358	38,849	39%
Total Personnel	241,092	147,533	227,893	227,893	93,495	-	93,495	134,398	41%
Supplies	898	1,022	1,000	1,000	643	-	643	357	64%
Services & Charges									
Professional Services	-	2,902	600	900	666	223	889	11	99%
Printing & Advertising	-	-	1,571	1,571	347	-	347	1,224	22%
Education & Training	1,461	2,320	2,500	2,500	-	-	-	2,500	0%
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	10,046	9,275	9,200	9,354	4,674	4,170	8,843	511	95%
Interfund Allocations	68,231	49,491	27,145	27,145	13,573	-	13,573	13,572	50%
Debt Service Principal	-	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	46,083	44,701	45,839	45,439	24,662	18,317	42,979	2,460	95%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	125,821	108,689	86,855	86,909	43,921	22,710	66,631	20,278	77%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	367,811	257,243	315,748	315,802	138,059	22,710	160,769	155,033	51%
Revenue									
Other Income	21,734	39,613	30,000	30,000	30,000	-	30,000	-	100%
Total Revenue	21,734	39,613	30,000	30,000	30,000	-	30,000	-	100%

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

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

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

City of South Bend, Indiana
Monthly Financial Report
June 30, 2020

Department Name	Legal Department	Fund Number	101
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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	708,726	798,210	970,872	970,872	426,163	-	426,163	544,709	44%
Fringe Benefits	272,218	251,604	328,080	328,080	142,369	-	142,369	185,711	43%
Total Personnel	980,943	1,049,814	1,298,952	1,298,952	568,532	-	568,532	730,420	44%
Supplies	2,962	1,771	3,550	3,747	3,389	-	3,389	358	90%
Services & Charges									
Professional Services	420	475	2,550	2,550	1,440	-	1,440	1,110	56%
Printing & Advertising	-	-	706	706	106	-	106	600	15%
Education & Training	6,917	10,998	12,000	12,000	1,225	-	1,225	10,775	10%
Travel	1,315	2,804	5,000	5,000	-	-	-	5,000	0%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	78,152	96,719	62,820	62,820	31,410	-	31,410	31,410	50%
Other Services & Charges	17,336	14,804	20,105	20,105	8,054	7,123	15,177	4,928	75%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	104,140	125,800	103,181	103,181	42,235	7,123	49,358	53,823	48%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	1,088,046	1,177,385	1,405,683	1,405,880	614,157	7,123	621,279	784,601	44%
Revenue									
Charges for Services	57,380	66,475	79,991	79,991	44,642		44,642	35,349	56%
Other Income	5,072	394	-	-	-		-	-	-
Interfund Allocation Reimb	-	54,689	56,529	56,529	28,263		28,263	28,266	50%
Total Revenue	62,452	121,558	136,520	136,520	72,905		72,905	63,615	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 revenue for legal services provided to the South Bend Redevelopment Commission. 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
June 30, 2020

Division Name	Engineering						Fund Number	101		
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	765,672	-	765,672	1,075,346	42%	
Fringe Benefits	247,411	515,864	617,268	617,268	270,903	-	270,903	346,365	44%	
Total Personnel	898,952	2,146,659	2,458,286	2,458,286	1,036,575	-	1,036,575	1,421,711	42%	
Supplies	13,530	12,665	22,700	23,723	2,963	1,068	4,032	19,691	17%	
Services & Charges										
Professional Services	118,203	139,573	160,000	394,791	91,660	193,345	285,005	109,786	72%	
Printing & Advertising	2,265	3,520	8,535	8,774	1,242	74	1,316	7,458	15%	
Education & Training	24,323	7,953	21,000	21,000	1,500	-	1,500	19,500	7%	
Travel	11,736	9,682	15,250	15,250	2,901	-	2,901	12,349	19%	
Repairs & Maintenance	19,988	4,840	26,500	33,000	3,799	-	3,799	29,201	12%	
Interfund Allocations	344,631	365,366	418,440	418,440	209,220	-	209,220	209,220	50%	
Debt Service Principal	20,099	14,637	10,755	10,755	5,357	2,286	7,643	3,112	71%	
Debt Service Interest & Fees	1,190	407	194	194	118	19	137	57	71%	
Other Services & Charges	17,788	18,918	21,300	21,300	6,297	3,399	9,696	11,604	46%	
Interfund Transfers Out	-	-	-	-	-	-	-	-	-	
Total Services & Charges	560,223	564,896	681,974	923,504	322,094	199,122	521,216	402,287	56%	
Capital	-	-	-	-	-	-	-	-	-	
Total Expenditures	1,472,705	2,724,221	3,162,960	3,405,513	1,361,632	200,191	1,561,823	1,843,689	46%	
Revenue										
Licenses & Permits	146,082	160,730	127,000	127,000	63,477	-	63,477	63,523	50%	
Charges for Services	115,926	136,717	189,000	189,000	226,210	-	226,210	(37,210)	120%	
Other Income	10,503	10,321	40,597	40,597	21,032	-	21,032	19,565	52%	
Interfund Allocation Reimb	-	1,400,059	1,436,881	1,436,881	718,435	-	718,435	718,446	50%	
Total Revenue	272,510	1,707,827	1,793,478	1,793,478	1,029,154	-	1,029,154	764,324	57%	

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
June 30, 2020

Division Name	Office of Sustainability	Fund Number	101
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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	41,792	-	41,792	68,460	38%
Fringe Benefits	-	26,572	30,801	30,801	14,720	-	14,720	16,081	48%
Total Personnel	-	107,643	141,053	141,053	56,512	-	56,512	84,541	40%
Supplies	-	3,934	23,800	41,070	23,361	270	23,631	17,440	58%
Services & Charges									
Professional Services	-	37,201	190,000	209,250	40,542	18,400	58,942	150,309	28%
Printing & Advertising	-	-	674	674	-	-	-	674	0%
Education & Training	-	18	2,800	2,800	86	-	86	2,714	3%
Travel	-	201	3,800	3,800	-	-	-	3,800	0%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	19,234	9,740	9,740	4,874	-	4,874	4,866	50%
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	3,487	5,700	20,649	5,098	-	5,098	15,551	25%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	60,142	212,714	246,913	50,600	18,400	69,000	177,914	28%
Capital	-	-	-	50,000	-	-	-	50,000	0%
Total Expenditures	-	171,719	377,567	479,036	130,472	18,670	149,142	329,895	31%
Revenue									
Other Income	69,005	-	-	-	9,299	-	9,299	(9,299)	-
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
June 30, 2020

Division Name	AmeriCorps Grant Program	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
Expenditures by Type									
Personnel									
Salaries & Wages	13,424	244,129	262,722	262,722	120,906	-	120,906	141,816	46%
Fringe Benefits	3,252	40,651	57,060	57,060	19,237	-	19,237	37,823	34%
Total Personnel	16,677	284,780	319,782	319,782	140,143	-	140,143	179,639	44%
Supplies	53	43,669	48,850	53,068	4,451	3,915	8,366	44,702	16%
Services & Charges									
Professional Services	-	12,054	44,051	52,653	16,800	3,095	19,895	32,758	38%
Printing & Advertising	-	594	1,200	1,200	107	-	107	1,093	9%
Education & Training	-	4,769	7,624	9,424	426	1,800	2,226	7,198	24%
Travel	-	10,609	10,006	10,006	660	-	660	9,346	7%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	638	1,125	6,820	7,320	994	500	1,494	5,826	20%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	638	29,151	69,701	80,603	18,988	5,395	24,383	56,221	30%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	17,368	357,600	438,333	453,453	163,582	9,309	172,891	280,562	38%
Revenue									
Intergov./ Grants	-	117,240	177,238	177,238	108,412		108,412	68,826	61%
Interfund Transfers In	-	135,000	70,000	105,000	105,000		105,000	-	100%
Total Revenue	-	252,240	247,238	282,238	213,412		213,412	68,826	76%

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
June 30, 2020

Division Name	Streets & Sewers	Fund Number	101
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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									
Interfund Transfers Out	-	-	-	500,000	500,000	-	500,000	-	100%
Total Expenditures	-	-	-	500,000	500,000	-	500,000	-	100%

Explanation of Expenditures

In the first quarter of 2020, the Common Council approved an additional appropriation to transfer \$500,000 to the Motor Vehicle Highway Fund (#202) to help fund street paving.

City of South Bend, Indiana
Monthly Financial Report
June 30, 2020

Department Name	Police Department	Fund Number	101
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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	17,703,733	17,218,225	17,208,074	17,206,799	7,641,164	-	7,641,164	9,565,635	44%
Fringe Benefits	6,365,856	5,275,228	5,737,594	5,738,869	2,704,085	-	2,704,085	3,034,784	47%
Total Personnel	24,069,590	22,493,452	22,945,668	22,945,668	10,345,249	-	10,345,249	12,600,419	45%
Supplies	715,253	905,823	1,274,943	1,325,893	330,996	118,714	449,710	876,183	34%
Services & Charges									
Professional Services	434,585	657,704	575,000	578,586	291,790	4,019	295,808	282,778	51%
Printing & Advertising	-	-	24,721	24,721	96	-	96	24,625	0%
Utilities	183,917	185,066	174,408	174,408	58,704	7,246	65,950	108,458	38%
Education & Training	4,785	350	-	-	-	-	-	-	-
Travel	1,433	1,339	250	250	-	-	-	250	0%
Repairs & Maintenance	327,995	906,259	1,042,027	1,063,738	466,951	14,822	481,773	581,965	45%
Interfund Allocations	3,055,248	4,333,272	3,651,431	3,651,431	1,825,715	-	1,825,715	1,825,716	50%
Debt Service Principal	141,435	137,083	139,178	139,178	69,325	-	69,325	69,853	50%
Debt Service Interest & Fees	8,406	5,837	3,742	3,742	2,135	-	2,135	1,607	57%
Grants & Subsidies	15,916	3,026	57,000	56,248	2,640	-	2,640	53,608	5%
Other Services & Charges	270,597	252,846	336,908	338,758	156,324	23,204	179,528	159,230	53%
Interfund Transfers Out	-	26,423	-	-	-	-	-	-	-
Total Services & Charges	4,444,316	6,509,206	6,004,665	6,031,060	2,873,681	49,290	2,922,971	3,108,090	48%
Capital	-	102,885	-	-	-	-	-	-	-
Total Expenditures	29,229,159	30,011,366	30,225,276	30,302,621	13,549,927	168,005	13,717,931	16,584,692	45%
Revenue									
Other Income	292,508	613,356	453,450	453,450	321,360		321,360	132,090	71%
Donations	-	-	7,500	7,500	-		-	7,500	0%
Total Revenue	292,508	613,356	460,950	460,950	321,360		321,360	139,590	70%

Department Purpose:

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

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

Explanation of Revenue Sources:

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

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

2020 Changes to Budgeted Personnel

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

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

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

Supplies

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

Services & Charges

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

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

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

City of South Bend, Indiana
Monthly Financial Report
June 30, 2020

Division Name	Police Crime Lab					Fund Number	101		
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	-	-	424,616	424,616	196,796	-	196,796	227,820	46%
Fringe Benefits	-	-	160,375	160,375	71,056	-	71,056	89,319	44%
Total Personnel	-	-	584,991	584,991	267,851	-	267,851	317,139	46%
Supplies	-	-	17,000	17,000	5,183	3,027	8,209	8,791	48%
Services & Charges									
Professional Services	-	-	-	-	8	-	8	(8)	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Debt Service Principal	-	-	25,416	25,416	-	-	-	25,416	0%
Debt Service Interest & Fees	-	-	3,861	3,861	-	-	-	3,861	0%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	29,277	29,277	8	-	8	29,269	0%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	631,268	631,268	273,043	3,027	276,069	355,199	44%
Revenue									
Charges for Services	-	-	-	-	925	-	925	(925)	-
Total Revenue	-	-	-	-	925	-	925	(925)	-

Division Purpose:

This division was created to track expenditures related to South Bend Police Department Crime Lab community 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
June 30, 2020

Department Name	Fire Department						Fund Number	101	
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	13,090,460	12,884,584	16,336,954	16,336,954	7,671,125	-	7,671,125	8,665,829	47%
Fringe Benefits	5,044,259	3,938,049	5,551,703	5,557,340	2,693,682	-	2,693,682	2,863,658	48%
Total Personnel	18,134,719	16,822,632	21,888,657	21,894,294	10,364,808	-	10,364,808	11,529,487	47%
Supplies	405,751	585,336	570,437	605,000	299,351	97,163	396,513	208,487	66%
Services & Charges									
Professional Services	163,002	294,517	224,000	229,940	31,023	12,128	43,151	186,789	19%
Printing & Advertising	132	-	22,214	22,214	1,270	-	1,270	20,944	6%
Utilities	275,135	287,600	284,666	284,666	149,656	24,089	173,745	110,921	61%
Education & Training	76,396	51,604	93,000	93,000	9,014	12,604	21,618	71,382	23%
Travel	38,825	38,139	20,500	20,500	5,137	802	5,939	14,561	29%
Repairs & Maintenance	911,197	1,042,780	807,000	845,171	536,213	42,143	578,355	266,816	68%
Interfund Allocations	1,498,978	1,979,778	1,890,530	1,890,530	945,260	-	945,260	945,270	50%
Other Services & Charges	12,470	5,702	38,500	38,500	21,060	5,371	26,431	12,069	69%
Interfund Transfers Out	-	608,052	-	-	-	-	-	-	-
Total Services & Charges	2,976,134	4,308,172	3,380,410	3,424,521	1,698,632	97,136	1,795,769	1,628,752	52%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	21,516,603	21,716,141	25,839,504	25,923,815	12,362,790	194,299	12,557,090	13,366,726	48%
Revenue									
Intergov./ Grants	-	302,484	67,486	67,486	-	-	-	67,486	0%
Licenses & Permits	-	-	24,000	24,000	7,977	-	7,977	16,023	33%
Charges for Services	-	409	4,500	4,500	65	-	65	4,435	1%
Donations	-	345	-	-	400	-	400	(400)	-
Other Income	7,213	11,447	2,000	2,000	2,909	-	2,909	(909)	145%
Interfund Transfers In	-	-	1,771,992	1,771,992	-	-	-	1,771,992	0%
Total Revenue	7,213	314,685	1,869,978	1,869,978	11,351	-	11,351	1,858,627	1%

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
June 30, 2020

Division Name	Fire Training Center	Fund Number	101
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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	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-
Supplies	-	-	323,500	11,000	4,989	5,894	10,883	117	99%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	33,000	33,000	4,124	785	4,910	28,090	15%
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	110,000	110,000	2,460	8,145	10,605	99,395	10%
Interfund Allocations	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	143,000	143,000	6,584	8,930	15,515	127,485	11%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	466,500	154,000	11,573	14,824	26,398	127,602	17%
Revenue									
Charges for Services	-	-	50,000	50,000	-	-	-	50,000	0%
Total Revenue	-	-	50,000	50,000	-	-	-	50,000	0%

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
June 30, 2020

Division Name	Emergency Medical Services					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
Expenditures by Type									
Personnel									
Salaries & Wages	-	-	138,605	138,605	63,799	-	63,799	74,806	46%
Fringe Benefits	-	-	73,548	73,548	35,651	-	35,651	37,897	48%
Total Personnel	-	-	212,153	212,153	99,450	-	99,450	112,703	47%
Supplies	-	-	65,496	383,996	121,522	12,508	134,030	249,966	35%
Services & Charges									
Professional Services	-	-	80,610	80,610	3,215	4,574	7,789	72,821	10%
Printing & Advertising	-	-	12,200	12,200	220	-	220	11,980	2%
Education & Training	-	-	4,000	4,000	2,830	7,000	9,830	(5,830)	246%
Repairs & Maintenance	-	-	133,600	133,600	2,640	-	2,640	130,960	2%
Interfund Allocations	-	-	10,159	10,159	5,077	-	5,077	5,082	50%
Other Services & Charges	-	-	20,000	20,000	23,004	30	23,034	(3,034)	115%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	260,569	260,569	36,986	11,604	48,590	211,979	19%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	538,218	856,718	257,958	24,112	282,071	574,648	33%
Revenue									
Charges for Services	-	-	3,593,000	3,593,000	1,889,851	-	1,889,851	1,703,149	53%
Other Income	-	-	-	-	60	-	60	(60)	-
Total Revenue	-	-	3,593,000	3,593,000	1,889,911	-	1,889,911	1,703,089	53%

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
June 30, 2020

Division Name	Morris Performing Arts Center						Fund Number	101		
Fund Type	General Fund									
Control	City Funds									
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of	
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget	
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget	
									%	
Expenditures by Type										
Personnel										
Salaries & Wages	363,209	381,917	505,675	505,675	184,458	-	184,458	321,218	36%	
Fringe Benefits	187,894	147,033	210,020	210,580	83,283	560	83,843	126,737	40%	
Total Personnel	551,102	528,950	715,695	716,255	267,741	560	268,301	447,955	37%	
Supplies	20,327	20,954	26,886	39,050	18,865	3,837	22,702	16,348	58%	
Services & Charges										
Professional Services	-	2,160	10,200	18,190	2,518	5,473	7,990	10,200	44%	
Printing & Advertising	25,151	43,730	46,694	55,113	11,442	18,442	29,884	25,229	54%	
Utilities	120,748	128,031	136,268	136,268	54,361	10,857	65,218	71,050	48%	
Education & Training	3,025	2,938	4,500	4,500	-	-	-	4,500	0%	
Travel	3,786	5,648	11,000	13,743	1,469	-	1,469	12,274	11%	
Repairs & Maintenance	40,721	85,650	107,000	114,691	14,383	29,335	43,718	70,973	38%	
Interfund Allocations	179,604	240,405	210,875	210,875	105,431	-	105,431	105,444	50%	
Other Services & Charges	9,062	10,358	19,455	19,455	8,305	5,500	13,805	5,650	71%	
Interfund Transfers Out	-	-	-	175,579	175,579	-	175,579	-	100%	
Total Services & Charges	382,097	518,920	545,992	748,414	373,487	69,606	443,093	305,320	59%	
Capital	-	22,230	-	-	-	-	-	-	-	
Total Expenditures	953,526	1,091,053	1,288,573	1,503,719	660,092	74,003	734,095	769,623	49%	
Revenue										
Charges for Services	1,131,903	1,220,096	1,139,000	1,139,000	152,899	-	152,899	986,101	13%	
Other Income	50,540	46,536	50,000	50,000	5,929	-	5,929	44,071	12%	
Interfund Allocation Reimb	-	-	-	40,118	-	-	-	40,118	0%	
Total Revenue	1,182,443	1,266,632	1,189,000	1,229,118	158,828	-	158,828	1,070,290	13%	

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). Starting in 2020, the Parking Garage Fund (#601) will reimburse the Morris PAC for 100% of costs of wages and benefits for the Manager-Facility Operations. This is represented as an Interfund Allocation Reimbursement.

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. In 2020, \$175,579 was transferred to the Morris Capital Fund (#416) to help fund the Morris ceiling repair.

City of South Bend, Indiana
Monthly Financial Report
June 30, 2020

Division Name	Palais Royale Ballroom	Fund Number	101
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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	121,692	88,606	79,967	79,967	26,420	-	26,420	53,547	33%
Fringe Benefits	82,636	49,675	39,482	39,482	19,159	-	19,159	20,323	49%
Total Personnel	204,328	138,282	119,449	119,449	45,579	-	45,579	73,870	38%
Supplies	13,006	5,181	13,322	13,792	3,423	2,218	5,641	8,151	41%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	25,686	21,346	22,349	23,657	1,693	2,800	4,493	19,164	19%
Utilities	81,902	88,730	82,582	82,582	46,178	9,444	55,623	26,959	67%
Education & Training	-	-	510	510	-	-	-	510	0%
Travel	-	-	2,040	2,040	-	-	-	2,040	0%
Repairs & Maintenance	31,283	54,179	82,000	84,054	12,842	27,236	40,077	43,977	48%
Interfund Allocations	29,690	48,511	43,637	43,637	21,821	-	21,821	21,816	50%
Other Services & Charges	3,233	2,181	10,761	15,761	2,991	10,070	13,061	2,700	83%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	171,794	214,947	243,879	252,241	85,524	49,550	135,074	117,166	54%
Capital	15,000	-	15,300	15,300	-	-	-	15,300	0%
Total Expenditures	404,127	358,410	391,950	400,782	134,526	51,768	186,294	214,487	46%
Revenue									
Charges for Services	236,085	197,585	229,572	229,572	53,588	-	53,588	175,984	23%
Other Income	22,540	18,694	20,000	20,000	4,966	-	4,966	15,034	25%
Total Revenue	258,625	216,280	249,572	249,572	58,553	-	58,553	191,018	23%

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
June 30, 2020

Fund Name	Parks & Recreation					Fund Number	201		
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.		Budget
Revenue									
Property Taxes	9,591,899	10,048,047	9,340,797	9,340,797	4,862,263		4,862,263	4,478,534	52%
Intergov./ Shared Revenues	842,315	890,592	845,000	845,000	436,037		436,037	408,963	52%
Intergov./ Grants	746,101	3,635,801	-	973,098	648,098		648,098	325,000	67%
Charges for Services	1,715,313	2,583,508	3,036,794	3,036,794	1,095,722		1,095,722	1,941,072	36%
Interest Earnings	82,586	140,690	87,861	87,861	(2,618)		(2,618)	90,479	-3%
Donations	81,500	1,714,670	1,215,000	1,290,000	520,750		520,750	769,250	40%
Other Income	337,727	329,248	82,500	82,500	125,230		125,230	(42,730)	152%
Interfund Transfers In	2,345,846	410,867	800,000	800,000	399,998		399,998	400,002	50%
Total Revenue	15,743,288	19,753,423	15,407,952	16,456,050	8,085,480		8,085,480	8,370,570	49%
Expenditures by Division									
Park Administration	1,259,102	1,723,159	1,514,423	1,514,548	752,864	7,273	760,137	754,411	50%
Park Maintenance	6,347,725	9,916,774	6,730,222	6,948,436	3,474,048	387,493	3,861,541	3,086,895	56%
Golf Courses	1,416,310	1,621,929	1,550,027	1,551,873	692,472	46,482	738,954	812,919	48%
Recreation	1,911,046	3,034,640	3,146,517	3,185,143	1,356,165	86,436	1,442,601	1,742,542	45%
Marketing & Events	803,874	965,503	1,266,763	1,277,387	449,441	44,929	494,370	783,017	39%
Park Projects & Capital	1,196,285	6,432,472	500,000	1,318,120	825,873	24,502	850,376	467,744	65%
Potawatomi Zoo	712,660	700,000	700,000	700,000	700,000	-	700,000	-	100%
Park Debt	-	-	-	-	-	-	-	-	-
Total Expenditures	13,647,003	24,394,477	15,407,952	16,495,507	8,250,863	597,116	8,847,979	7,647,528	54%
Expenditures by Type									
Personnel									
Salaries & Wages	5,399,492	5,970,871	6,247,884	6,247,784	2,841,897	-	2,841,897	3,405,887	45%
Fringe Benefits	2,271,216	1,850,776	2,217,404	2,217,932	1,062,126	428	1,062,554	1,155,378	48%
Total Personnel	7,670,708	7,821,647	8,465,288	8,465,716	3,904,023	428	3,904,451	4,561,265	46%
Supplies	998,555	1,291,583	1,514,963	1,593,600	568,416	146,936	715,352	878,248	45%
Services & Charges									
Professional Services	444,315	443,786	141,069	291,004	140,929	22,998	163,927	127,077	56%
Printing & Advertising	37,141	112,043	261,929	267,808	49,087	42,798	91,885	175,923	34%
Utilities	651,921	764,164	674,112	689,131	380,614	143,505	524,119	165,012	76%
Education & Training	10,086	23,428	34,500	31,249	7,219	-	7,219	24,030	23%
Travel	12,764	20,508	34,922	34,922	2,100	-	2,100	32,822	6%
Repairs & Maintenance	415,648	689,481	401,510	436,902	278,019	15,250	293,270	143,632	67%
Interfund Allocations	1,064,472	1,672,261	1,421,220	1,421,220	710,604	-	710,604	710,616	50%
Debt Service Principal	352,675	456,436	516,346	528,634	300,494	59,508	360,001	168,633	68%
Debt Service Interest & Fees	32,161	43,303	50,033	51,872	37,762	5,486	43,248	8,624	83%
Grants & Subsidies	691,626	715,000	715,000	715,000	715,000	-	715,000	-	100%
Other Services & Charges	422,349	1,176,018	677,060	695,448	336,039	158,207	494,246	201,202	71%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	4,135,158	6,116,428	4,927,701	5,163,190	2,957,867	447,752	3,405,619	1,757,571	66%
Capital	842,582	9,164,819	500,000	1,273,001	820,557	2,000	822,557	450,444	65%
Total Expenditures	13,647,003	24,394,477	15,407,952	16,495,507	8,250,863	597,116	8,847,979	7,647,528	54%
Net Surplus / (Deficit)	2,096,285	(4,641,054)	-	(39,457)	(165,383)		(762,499)		
Beginning Cash Balance	6,210,755	8,278,260		3,649,543					
Cash Adjustments	(28,780)	12,338		-					
Ending Cash Balance	8,278,260	3,649,543		3,610,086	3,518,702				
Cash Reserves Target	3,411,751	6,098,619		4,123,877					
							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
June 30, 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	4,862,263		4,862,263	4,478,534	52%
Intergov./ Shared Revenues	842,315	890,592	845,000	845,000	436,037		436,037	408,963	52%
Intergov./ Grants	746,101	3,635,801	-	973,098	648,098		648,098	325,000	67%
Charges for Services	2,669,972	2,583,508	3,036,794	3,036,794	1,095,722		1,095,722	1,941,072	36%
Interest Earnings	99,025	140,690	87,861	87,861	(2,618)		(2,618)	90,479	-3%
Donations	111,123	1,714,670	1,215,000	1,290,000	520,750		520,750	769,250	40%
Other Income	343,567	329,248	82,500	82,500	125,230		125,230	(42,730)	152%
Interfund Transfers In	2,345,846	410,867	800,000	800,000	399,998		399,998	400,002	50%
Total Revenue	16,749,848	19,753,423	15,407,952	16,456,050	8,085,480		8,085,480	8,370,570	49%
Expenditures by Fund									
Parks & Recreation Fund (#201)	13,647,003	24,394,477	15,407,952	16,495,507	8,250,863	597,116	8,847,979	7,647,528	54%
Recreation Nonreverting Fund (#203)	1,760,359	-	-	-	-	-	-	-	-
Parks Capital Fund (#405)	171,530	-	-	-	-	-	-	-	-
Total Expenditures	15,578,892	24,394,477	15,407,952	16,495,507	8,250,863	597,116	8,847,979	7,647,528	54%
Expenditures by Division									
Park Administration	1,259,102	1,723,159	1,514,423	1,514,548	752,864	7,273	760,137	754,411	50%
Park Maintenance	6,514,887	9,916,774	6,730,222	6,948,436	3,474,048	387,493	3,861,541	3,086,895	56%
Golf Courses	1,420,678	1,621,929	1,550,027	1,551,873	692,472	46,482	738,954	812,919	48%
Recreation	3,528,596	3,034,640	3,146,517	3,185,143	1,356,165	86,436	1,442,601	1,742,542	45%
Marketing & Events	946,684	965,503	1,266,763	1,277,387	449,441	44,929	494,370	783,017	39%
Park Projects & Capital	1,196,285	6,432,472	500,000	1,318,120	825,873	24,502	850,376	467,744	65%
Potawatomi Zoo	712,660	700,000	700,000	700,000	700,000	-	700,000	-	100%
Park Debt	-	-	-	-	-	-	-	-	-
Total Expenditures	15,578,892	24,394,477	15,407,952	16,495,507	8,250,863	597,116	8,847,979	7,647,528	54%
Expenditures by Type									
Personnel									
Salaries & Wages	5,699,791	5,970,871	6,247,884	6,247,784	2,841,897	-	2,841,897	3,405,887	45%
Fringe Benefits	2,297,296	1,850,776	2,217,404	2,217,932	1,062,126	428	1,062,554	1,155,378	48%
Total Personnel	7,997,087	7,821,647	8,465,288	8,465,716	3,904,023	428	3,904,451	4,561,265	46%
Supplies	1,140,274	1,291,583	1,514,963	1,593,600	568,416	146,936	715,352	878,248	45%
Services & Charges									
Professional Services	571,404	443,786	141,069	291,004	140,929	22,998	163,927	127,077	56%
Printing & Advertising	100,423	112,043	261,929	267,808	49,087	42,798	91,885	175,923	34%
Utilities	651,921	764,164	674,112	689,131	380,614	143,505	524,119	165,012	76%
Education & Training	15,096	23,428	34,500	31,249	7,219	-	7,219	24,030	23%
Travel	22,704	20,508	34,922	34,922	2,100	-	2,100	32,822	6%
Repairs & Maintenance	431,450	689,481	401,510	436,902	278,019	15,250	293,270	143,632	67%
Interfund Allocations	1,174,618	1,672,261	1,421,220	1,421,220	710,604	-	710,604	710,616	50%
Debt Service Principal	352,675	456,436	516,346	528,634	300,494	59,508	360,001	168,633	68%
Debt Service Interest & Fees	32,161	43,303	50,033	51,872	37,762	5,486	43,248	8,624	83%
Grants & Subsidies	691,626	715,000	715,000	715,000	715,000	-	715,000	-	100%
Other Services & Charges	619,220	1,176,018	677,060	695,448	336,039	158,207	494,246	201,202	71%
Interfund Transfers Out	925,652	-	-	-	-	-	-	-	-
Total Services & Charges	5,588,952	6,116,428	4,927,701	5,163,190	2,957,867	447,752	3,405,619	1,757,571	66%
Capital	852,580	9,164,819	500,000	1,273,001	820,557	2,000	822,557	450,444	65%
Total Expenditures	15,578,892	24,394,477	15,407,952	16,495,507	8,250,863	597,116	8,847,979	7,647,528	54%
Net Surplus / (Deficit)	1,170,955	(4,641,054)	-	(39,457)	(165,383)		(762,499)		

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
June 30, 2020

Fund Name	Morris PAC / Palais Royale Marketing	Fund Number	273
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Fund Type	Special Revenue Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	17,373	21,618	15,000	15,000	2,349		2,349	12,651	16%
Interest Earnings	1,025	1,802	566	566	338		338	228	60%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	18,398	23,421	15,566	15,566	2,687		2,687	12,879	17%

Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	16,083	7,720	20,000	30,816	832	9,984	10,816	20,000	35%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	16,083	7,720	20,000	30,816	832	9,984	10,816	20,000	35%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	16,083	7,720	20,000	30,816	832	9,984	10,816	20,000	35%

Net Surplus / (Deficit)	2,315	15,701	(4,434)	(15,250)	1,855	(8,129)
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Beginning Cash Balance	55,239	57,345		73,045		Cash Reserves Target 25% of Annual expenditures
Cash Adjustments	(209)	(1)		-		
Ending Cash Balance	57,345	73,045		57,795	75,025	
Cash Reserves Target	4,021	1,930		7,704		

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
June 30, 2020

Fund Name	Morris PAC / Self-Promotion	Fund Number	274
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Fund Type	Special Revenue Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	100,932	82,464	105,000	105,000	19,432		19,432	85,568	19%
Interest Earnings	786	3,934	1,794	1,794	937		937	857	52%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	101,718	86,398	106,794	106,794	20,369		20,369	86,425	19%

Expenditures by Type									
Services & Charges									
Professional Services	-	956	80,000	80,000	-	-	-	80,000	0%
Printing & Advertising	-	-	35,000	35,000	-	-	-	35,000	0%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	956	115,000	115,000	-	-	-	115,000	0%
Capital									
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	956	115,000	115,000	-	-	-	115,000	0%

Net Surplus / (Deficit)	101,718	85,442	(8,206)	(8,206)	20,369	20,369
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Beginning Cash Balance	-	101,499	186,839			Cash Reserves Target 25% of Annual expenditures
Cash Adjustments	(219)	(101)	-			
Ending Cash Balance	101,499	186,839	178,633	207,529		
Cash Reserves Target	-	239	28,750			

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
June 30, 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	553,442		553,442	558,520	50%
Intergov./ Shared Revenues	37,107	74,210	42,232	42,232	33,927		33,927	8,305	80%
Interest Earnings	722	1,412	2,637	2,637	(593)		(593)	3,230	-22%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	740,947	1,242,595	1,156,831	1,156,831	586,776		586,776	570,055	51%

Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Debt Service Principal	350,000	770,000	785,000	785,000	380,000	-	380,000	405,000	48%
Debt Service Interest & Fees	243,304	411,140	387,968	387,968	196,833	-	196,833	191,136	51%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	593,304	1,181,140	1,172,968	1,172,968	576,833	-	576,833	596,136	49%
Total Expenditures	593,304	1,181,140	1,172,968	1,172,968	576,833	-	576,833	596,136	49%

Net Surplus / (Deficit)	147,643	61,455	(16,137)	(16,137)	9,943	9,943
Beginning Cash Balance	-	147,325		208,740		
Cash Adjustments	(319)	(39)		-		
Ending Cash Balance	147,325	208,740		192,603	219,042	
Cash Reserves Target	-	-		-		

Cash Reserves Target

No reserve requirement

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

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

Explanation of Revenue Sources:
This fund receives property tax revenue (distributions received in June and December) from a levy that was previously collected in Fund #313 for the College Football Hall of Fame debt service (final payment February 1, 2018). This fund also receives a small portion of auto excise and commercial vehicle excise tax (intergovernmental shared revenues).

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

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

City of South Bend, Indiana
Monthly Financial Report
June 30, 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									
Charges for Services	29,082	23,125	30,000	30,000	-		-	30,000	0%
Interest Earnings	1,054	823	162	162	96		96	66	59%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	30,136	23,947	30,162	30,162	96		96	30,066	0%

Expenditures by Type									
Services & Charges									
Repairs & Maintenance	1,249	38,513	30,000	30,000	14,353	-	14,353	15,647	48%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	1,249	38,513	30,000	30,000	14,353	-	14,353	15,647	48%
Capital	10,000	32,955	-	-	-	-	-	-	-
Total Expenditures	11,249	71,468	30,000	30,000	14,353	-	14,353	15,647	48%

Net Surplus / (Deficit)	18,887	(47,520)	162	162	(14,257)	(14,257)
Beginning Cash Balance	54,612	73,256		25,850		
Cash Adjustments	(243)	114		-		
Ending Cash Balance	73,256	25,850		26,012	11,637	
Cash Reserves Target	-	-		-		

Cash Reserves Target

No reserve requirement - Capital fund - spend down to zero

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
June 30, 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									
Charges for Services	101,251	82,464	105,000	105,000	19,432		19,432	85,568	19%
Interest Earnings	7,145	10,956	3,354	3,354	2,012		2,012	1,342	60%
Other Income	-	575	-	-	-		-	-	-
Interfund Transfers In	-	-	-	175,579	175,579		175,579	-	100%
Total Revenue	108,396	93,995	108,354	283,933	197,023		197,023	86,910	69%

Expenditures by Type									
Supplies	6,690	14,469	40,000	40,000	-	-	-	40,000	0%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	63,882	21,435	55,000	146,759	90,471	1,974	92,445	54,314	63%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	63,882	21,435	55,000	146,759	90,471	1,974	92,445	54,314	63%
Capital	74,492	14,149	40,000	373,224	11,400	321,824	333,224	40,000	89%
Total Expenditures	145,063	50,052	135,000	559,983	101,871	323,798	425,669	134,314	76%

Net Surplus / (Deficit)	(36,667)	43,943	(26,646)	(276,050)	95,152	(228,646)
Beginning Cash Balance	416,215	378,088		422,125		
Cash Adjustments	(1,459)	94		-		
Ending Cash Balance	378,088	422,125		146,075	518,001	
Cash Reserves Target	-	-		-		

Cash Reserves Target

No reserve requirement

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. In 2020, \$175,579 was transferred from the General Fund (#101) to help fund the Morris ceiling repair.

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
June 30, 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									
Charges for Services	17,661	14,425	15,000	15,000	3,916		3,916	11,084	26%
Interest Earnings	2,107	2,961	229	229	295		295	(66)	129%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	19,768	17,386	15,229	15,229	4,210		4,210	11,018	28%

Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	38,779	35,000	69,160	34,160	-	34,160	35,000	49%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	38,779	35,000	69,160	34,160	-	34,160	35,000	49%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	38,779	35,000	69,160	34,160	-	34,160	35,000	49%

Net Surplus / (Deficit)	19,768	(21,393)	(19,771)	(53,931)	(29,950)	(29,950)
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Beginning Cash Balance	109,771	129,091	107,792	
Cash Adjustments	(448)	94	-	
Ending Cash Balance	129,091	107,792	53,861	78,027
Cash Reserves Target	-	-	-	

Cash Reserves Target
No reserve requirement

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

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

Explanation of Expenditures and Significant Changes/Variations:
Repairs/improvements needed:
- Wall repairs (interior and exterior), including painting, light fixtures, etc.

City of South Bend, Indiana
Monthly Financial Report
June 30, 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									
Debt Proceeds	3,786,189	-	-	-	-		-	-	-
Interest Earnings	1,999	22,489	-	12,652	292		292	12,360	2%
Interfund Transfers In	64,761	-	-	-	-		-	-	-
Total Revenue	3,852,949	22,489	-	12,652	292		292	12,360	2%

Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	148,135	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	148,135	-	-	-	-	-	-	-	-
Capital	439,955	3,166,419	-	133,581	37,430	-	37,430	96,151	28%
Total Expenditures	588,090	3,166,419	-	133,581	37,430	-	37,430	96,151	28%

Net Surplus / (Deficit)	3,264,859	(3,143,930)	-	(120,929)	(37,138)	(37,138)
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Beginning Cash Balance	-	3,264,859		120,929		Cash Reserves Target No reserve requirement - Bond capital fund - spend down to zero
Cash Adjustments	-	-		-		
Ending Cash Balance	3,264,859	120,929		-	83,791	
Cash Reserves Target	-	-		-	-	

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
June 30, 2020

Fund Name	2017 Parks Bond Capital						Fund Number	471	
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.		Budget
Revenue									
Interest Earnings	186,252	297,324	-	-	40,715		40,715	(40,715)	-
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	186,252	297,324	-	-	40,715		40,715	(40,715)	-
Expenditures by Type									
Services & Charges									
Professional Services	129,892	15,000	-	6,464	-	6,464	6,464	-	100%
Debt Service Interest & Fees	17,750	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	147,642	15,000	-	6,464	-	6,464	6,464	-	100%
Capital	955,451	4,176,107	-	8,563,296	584,965	2,990,689	3,575,654	4,987,642	42%
Total Expenditures	1,103,093	4,191,107	-	8,569,760	584,965	2,997,153	3,582,117	4,987,642	42%
Net Surplus / (Deficit)	(916,841)	(3,893,782)	-	(8,569,760)	(544,250)		(3,541,403)		
Beginning Cash Balance	13,888,958	12,944,127		9,062,798					
Cash Adjustments	(27,990)	12,453		-					
Ending Cash Balance	12,944,127	9,062,798		493,038	8,542,513				
Cash Reserves Target	-	-		-					

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

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 Twickenham | 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
June 30, 2020

Fund Name	Parking Garages					Fund Number	601		
Fund Type	Enterprise Funds								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Charges for Services	1,222,385	945,347	1,281,877	1,281,877	432,736		432,736	849,141	34%
Fines, Forfeitures, and Fees	67,203	42,745	62,100	62,100	7,478		7,478	54,623	12%
Interest Earnings	22,665	32,323	11,271	11,271	4,279		4,279	6,992	38%
Other Income	2,655	16,084	1,200	1,200	20		20	1,180	2%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	1,314,909	1,036,499	1,356,448	1,356,448	444,512		444,512	911,936	33%
Expenditures by Subdivisions									
Parking Enforcement	264,600	105,009	81,470	81,470	52,896	-	52,896	28,574	65%
Parking General Operations	-	-	-	40,118	-	-	-	40,118	0%
Main Street Garage	283,633	270,215	342,975	709,234	132,936	154,189	287,125	422,109	40%
Leighton Plaza Garage	376,898	450,815	445,887	510,358	312,222	30,788	343,009	167,349	67%
Wayne Street Garage	283,985	197,869	299,163	347,493	191,552	45,576	237,128	110,365	68%
Eddy St Commons Garage	-	15,000	11,000	11,000	2,676	-	2,676	8,324	24%
Total Expenditures	1,209,117	1,038,908	1,180,495	1,699,673	692,281	230,553	922,834	776,839	54%
Expenditures by Type									
Supplies	969	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	1,001,178	700,335	500,000	504,321	266,794	-	266,794	237,527	53%
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	97,488	104,528	86,296	98,996	48,062	9,193	57,255	41,741	58%
Repairs & Maintenance	59,093	126,794	315,000	256,460	43,393	183,306	226,699	29,761	88%
Interfund Allocations	40,944	49,026	84,199	124,317	42,091	-	42,091	82,226	34%
Other Services & Charges	9,444	13,574	5,000	6,899	6,242	-	6,242	657	90%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	1,208,148	994,258	990,495	990,993	406,583	192,499	599,081	391,912	60%
Capital	-	44,650	190,000	708,680	285,699	38,054	323,753	384,927	46%
Total Expenditures	1,209,117	1,038,908	1,180,495	1,699,673	692,281	230,553	922,834	776,839	54%
Net Surplus / (Deficit)	105,792	(2,409)	175,953	(343,225)	(247,769)		(478,322)		
Beginning Cash Balance	1,225,253	1,325,951		1,326,253					
Cash Adjustments	(5,094)	2,710		-					
Ending Cash Balance	1,325,951	1,326,253		983,028	1,081,153				
Cash Reserves Target	302,279	259,727		424,918					
							Cash Reserves Target		
							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. Starting in 2020, the Parking Garage Fund will reimburse the Morris Performing Arts Center (Fund 101) for 100% of costs of wages and benefits for the Manager-Facility Operations. This is represented as an Interfund Allocation expense.								

City of South Bend, Indiana
Monthly Financial Report
June 30, 2020

Fund Name	Century Center Operations						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									
Intergov./ Shared Revenues	1,275,000	1,275,000	1,275,000	1,275,000	637,500		637,500	637,500	50%
Charges for Services	3,157,588	3,192,290	3,590,320	3,590,320	439,808		439,808	3,150,512	12%
Interest Earnings	(6)	24	-	-	7		7	(7)	-
Other Income	4,595	9,692	6,275	6,275	5,561		5,561	714	89%
Interfund Allocation Reimb	-	66,045	68,478	68,478	34,236		34,236	34,242	50%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	4,437,177	4,543,051	4,940,073	4,940,073	1,117,112		1,117,112	3,822,961	23%
Expenditures by Subdivisions									
City Operations	763,881	1,390,766	1,491,433	1,529,619	577,831	79,861	657,692	871,927	43%
Food & Beverage Operations	3,495,827	3,137,910	3,506,282	3,506,282	824,952	-	824,952	2,681,330	24%
Total Expenditures	4,259,708	4,528,676	4,997,715	5,035,901	1,402,783	79,861	1,482,644	3,553,257	29%
Expenditures by Type									
Personnel									
Salaries & Wages	334,283	473,272	513,026	513,026	204,302	-	204,302	308,725	40%
Fringe Benefits	120,798	155,072	191,269	191,269	77,964	-	77,964	113,305	41%
Other Personnel Costs	1,387,772	1,197,879	1,397,785	1,397,785	485,935	-	485,935	911,850	35%
Total Personnel	1,842,853	1,826,223	2,102,080	2,102,080	768,201	-	768,201	1,333,880	37%
Supplies	1,224,932	1,145,517	1,418,899	1,419,994	164,004	7,667	171,671	1,248,323	12%
Services & Charges									
Professional Services	96,141	76,325	120,628	127,356	22,384	65	22,448	104,908	18%
Printing & Advertising	99	2,893	-	657	277	-	277	380	42%
Utilities	344,126	375,552	353,989	353,989	143,596	25,146	168,742	185,247	48%
Education & Training	299	-	-	1,575	1,575	-	1,575	-	100%
Travel	-	-	1,000	1,000	-	-	-	1,000	0%
Repairs & Maintenance	56,990	101,642	101,000	126,900	45,742	40,664	86,406	40,494	68%
Interfund Allocations	-	162,380	169,544	169,544	84,776	-	84,776	84,768	50%
Insurance	90,112	57,019	57,047	57,047	25,079	-	25,079	31,968	44%
Other Services & Charges	518,247	512,899	579,589	581,820	147,149	6,320	153,469	428,351	26%
Interfund Transfers Out	85,909	268,227	93,939	93,939	-	-	-	93,939	0%
Total Services & Charges	1,191,923	1,556,936	1,476,736	1,513,827	470,577	72,195	542,772	971,055	36%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	4,259,708	4,528,676	4,997,715	5,035,901	1,402,783	79,861	1,482,644	3,553,258	29%
Net Surplus / (Deficit)	177,469	14,375	(57,642)	(95,828)	(285,671)		(365,532)		
Beginning Cash Balance	1,354,272	1,532,952		1,537,206					
Cash Adjustments	1,211	(10,121)		-					
Ending Cash Balance	1,532,952	1,537,206		1,441,378	1,401,808				
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
June 30, 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									
Interest Earnings	2,026	12,966	10,000	10,000	1,881		1,881	8,119	19%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	177,475	-	-	-		-	-	-
Total Revenue	2,026	190,441	10,000	10,000	1,881		1,881	8,119	19%
Expenditures by Type									
Services & Charges									
Professional Services	4,800	66,123	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	4,800	66,123	-	-	-	-	-	-	-
Capital	5,216	-	20,000	1,000,000	-	-	-	1,000,000	0%
Total Expenditures	10,016	66,123	20,000	1,000,000	-	-	-	1,000,000	0%
Net Surplus / (Deficit)	(7,989)	124,318	(10,000)	(990,000)	1,881		1,881		

Beginning Cash Balance	865,353	857,363		981,681					
Cash Adjustments	-	-		-					
Ending Cash Balance	857,363	981,681		(8,319)	983,562				
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
June 30, 2020

Fund Name	Century Center Energy Conservation Debt Svc	Fund Number	672
Fund Type	Debt Service 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									
Intergov./ Shared Revenues	221,437	235,000	221,437	221,437	221,437		221,437	-	100%
Interest Earnings	36	4,232	1,200	1,200	1,774		1,774	(574)	148%
Other Income	110,049	104,511	95,720	95,720	49,487		49,487	46,233	52%
Interfund Transfers In	85,909	90,752	93,939	93,939	-		-	93,939	0%
Total Revenue	417,430	434,495	412,296	412,296	272,699		272,699	139,598	66%

Expenditures by Type									
Services & Charges									
Debt Service Principal	162,702	280,090	285,614	285,614	141,409	144,205	285,614	-	100%
Debt Service Interest & Fees	143,034	135,333	125,482	125,482	63,979	61,504	125,482	-	100%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	305,736	415,423	411,096	411,096	205,388	205,709	411,096	-	100%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	305,736	415,423	411,096	411,096	205,388	205,709	411,096	-	100%

Net Surplus / (Deficit)	111,694	19,071	1,200	1,200	67,311	(138,398)			
Beginning Cash Balance	58,882	170,316		189,409					
Cash Adjustments	(260)	21		-					
Ending Cash Balance	170,316	189,409		190,609	256,958				
Cash Reserves Target	-	-		-					

Cash Reserves Target
No reserve requirement

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/Variations:
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
June 30, 2020

Fund Name	City Cemetery Trust	Fund Number	730
Fund Type	Special Revenue 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									
Interest Earnings	509	803	120	120	136		136	(16)	113%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	509	803	120	120	136		136	(16)	113%

Expenditures by Type									
Services & Charges									
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	20,000	20,000	-	-	-	20,000	0%
Interfund Transfers Out	424,791	-	-	-	-	-	-	-	-
Total Services & Charges	424,791	-	20,000	20,000	-	-	-	20,000	0%
Capital									
	-	-	-	-	-	-	-	-	-
Total Expenditures	424,791	-	20,000	20,000	-	-	-	20,000	0%

Net Surplus / (Deficit)	(424,282)	803	(19,880)	(19,880)	136	136
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Beginning Cash Balance	453,304	28,916		29,730		Cash Reserves Target 25% of Annual expenditures
Cash Adjustments	(107)	12		-		
Ending Cash Balance	28,916	29,730		9,850	29,917	
Cash Reserves Target	106,198	-		5,000		

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

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

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

City of South Bend, Indiana
Monthly Financial Report
June 30, 2020

Fund Name	Bowman Cemetery	Fund Number	731
Fund Type	Special Revenue 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									
Interest Earnings	(126)	12,623	5,791	5,791	2,137		2,137	3,654	37%
Other Income	31,207	-	-	-	-		-	-	-
Interfund Transfers In	424,791	-	-	-	-		-	-	-
Total Revenue	455,872	12,623	5,791	5,791	2,137		2,137	3,654	37%

Expenditures by Type									
Services & Charges									
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-
Capital									
	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-	-

Net Surplus / (Deficit)	455,872	12,623	5,791	5,791	2,137				2,137
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Beginning Cash Balance	-	454,888		467,692					
Cash Adjustments	(984)	182		-					
Ending Cash Balance	454,888	467,692		473,483	470,631				
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
June 30, 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									
Interest Earnings	2,787	3,527	2,000	2,000	768		768	1,232	38%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	347,259	409,270	377,756	377,756	191,483		191,483	186,273	51%
Total Revenue	350,045	412,797	379,756	379,756	192,251		192,251	187,505	51%

Expenditures by Type									
Services & Charges									
Debt Service Principal	210,000	220,000	225,000	225,000	110,000	-	110,000	115,000	49%
Debt Service Interest & Fees	169,106	162,731	157,131	157,131	78,891	-	78,891	78,240	50%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	379,106	382,731	382,131	382,131	188,891	-	188,891	193,240	49%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	379,106	382,731	382,131	382,131	188,891	-	188,891	193,240	49%

Net Surplus / (Deficit)	(29,061)	30,066	(2,375)	(2,375)	3,360	3,360
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Beginning Cash Balance	557,768	560,431		590,497		Cash Reserves Target 100% cash reserves per bond covenants
Cash Adjustments	31,723	-		-		
Ending Cash Balance	560,431	590,497		588,122	593,857	
Cash Reserves Target	560,431	590,497		588,122		

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
June 30, 2020

Fund Name	Police State Seizures	Fund Number	216
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Fund Type	Special Revenue Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	36,737	5,018	30,000	30,000	-		-	30,000	0%
Interest Earnings	3,692	6,364	2,281	2,281	1,031		1,031	1,250	45%
Other Income	300	310	-	-	18		18	(18)	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	40,730	11,691	32,281	32,281	1,049		1,049	31,232	3%

Expenditures by Type									
Services & Charges									
Education & Training	-	-	20,000	20,000	-	-	-	20,000	0%
Other Services & Charges	7,856	-	12,000	12,000	-	-	-	12,000	0%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	7,856	-	32,000	32,000	-	-	-	32,000	0%
Capital	-	-	45,000	76,753	31,753	-	31,753	45,000	41%
Total Expenditures	7,856	-	77,000	108,753	31,753	-	31,753	77,000	29%

Net Surplus / (Deficit)	32,873	11,691	(44,719)	(76,472)	(30,704)	(30,704)
Beginning Cash Balance	194,467	226,550		238,323		
Cash Adjustments	(790)	81		-		
Ending Cash Balance	226,550	238,323		161,851	208,027	
Cash Reserves Target	1,964	-		27,188		

Cash Reserves Target
25% of Annual expenditures

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

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

Explanation of Expenditures and Significant Changes/Variations:
Expenditures are budgeted for law enforcement training and various Police Department expenses.

City of South Bend, Indiana
Monthly Financial Report
June 30, 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									
Fines, Forfeitures, and Fees	138	75	200	200	200		200	-	100%
Interest Earnings	232	359	147	147	59		59	88	40%
Donations	750	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	1,120	434	347	347	259		259	88	75%

Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	854	623	1,000	1,000	-	-	-	1,000	0%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	854	623	1,000	1,000	-	-	-	1,000	0%
Capital									
	-	-	-	-	-	-	-	-	-
Total Expenditures	854	623	1,000	1,000	-	-	-	1,000	0%

Net Surplus / (Deficit)	266	(190)	(653)	(653)	259	259
Beginning Cash Balance	12,860	13,077		12,894		
Cash Adjustments	(48)	6		-		
Ending Cash Balance	13,077	12,894		12,241	13,175	
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
June 30, 2020

Fund Name	Law Enforcement Continuing Education					Fund Number	220		
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.		Budget
Revenue									
Charges for Services	124,980	135,148	120,000	120,000	64,200		64,200	55,800	54%
Fines, Forfeitures, and Fees	78,353	103,233	111,000	111,000	46,198		46,198	64,802	42%
Interest Earnings	9,917	11,017	2,121	2,121	1,922		1,922	199	91%
Donations	525	-	1,000	1,000	-		-	1,000	0%
Other Income	17,621	12,238	21,000	21,000	4,452		4,452	16,548	21%
Interfund Transfers In	-	26,423	-	-	-		-	-	-
Total Revenue	231,395	288,059	255,121	255,121	116,772		116,772	138,349	46%
Expenditures by Type									
Supplies	173,990	168,527	160,500	201,727	43,921	1,137	45,058	156,669	22%
Services & Charges									
Professional Services	-	-	-	-	92		92	(92)	-
Education & Training	77,133	64,459	80,000	86,050	38,817	9,122	47,939	38,111	56%
Travel	40,706	41,704	50,000	50,000	9,238	6,068	15,306	34,694	31%
Other Services & Charges	65,622	37,480	55,000	57,600	8,740		8,740	48,860	15%
Interfund Transfers Out	-	-	-	-	-		-	-	-
Total Services & Charges	183,461	143,643	185,000	193,650	56,887	15,190	72,077	121,573	37%
Capital	-	-	-	-	-		-	-	-
Total Expenditures	357,452	312,170	345,500	395,377	100,809	16,327	117,135	278,242	30%
Net Surplus / (Deficit)	(126,057)	(24,110)	(90,379)	(140,256)	15,963		(364)		
Beginning Cash Balance	573,049	445,146		421,276					
Cash Adjustments	(1,846)	240		-					
Ending Cash Balance	445,146	421,276		281,020	452,261				
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
June 30, 2020

Fund Name	Public Safety LOIT	Fund Number	249
Fund Type	Special Revenue Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Local Income Taxes	8,487,336	9,205,130	8,766,330	9,703,297	5,320,132		5,320,132	4,383,165	55%
Interest Earnings	22,175	78,327	10,000	10,000	15,932		15,932	(5,932)	159%
Total Revenue	8,509,511	9,283,457	8,776,330	9,713,297	5,336,064		5,336,064	4,377,233	55%

Expenditures by Department									
Police Department	4,265,266	4,114,929	4,619,658	4,619,658	2,263,918	-	2,263,918	2,355,740	49%
Fire Department	3,273,458	3,867,331	4,330,887	4,330,887	2,092,119	-	2,092,119	2,238,768	48%
Total Expenditures	7,538,724	7,982,259	8,950,545	8,950,545	4,356,037	-	4,356,037	4,594,508	49%

Expenditures by Type									
Personnel									
Salaries & Wages	5,514,445	6,114,800	6,623,926	6,623,926	3,210,482	-	3,210,482	3,413,444	48%
Fringe Benefits	2,024,279	1,867,459	2,326,619	2,326,619	1,145,555	-	1,145,555	1,181,064	49%
Total Personnel	7,538,724	7,982,259	8,950,545	8,950,545	4,356,037	-	4,356,037	4,594,508	49%

Total Expenditures	7,538,724	7,982,259	8,950,545	8,950,545	4,356,037	-	4,356,037	4,594,508	49%
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Net Surplus / (Deficit)	970,787	1,301,198	(174,215)	762,752	980,027	980,027
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Beginning Cash Balance	988,905	1,953,942		3,253,787		Cash Reserves Target 8% of Annual expenditures - one month reserve
Cash Adjustments	(5,750)	(1,353)		-		
Ending Cash Balance	1,953,942	3,253,787		4,016,539	4,239,392	
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
June 30, 2020

Fund Name	Police Take Home Vehicle	Fund Number	278
Fund Type	Internal Service Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	3,507	5,333	5,720	5,720	2,320		2,320	3,400	41%
Interest Earnings	13,423	20,608	8,432	8,432	3,199		3,199	5,233	38%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	16,930	25,941	14,152	14,152	5,519		5,519	8,633	39%

Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	18,198	50,000	50,000	50,000	6,635	-	6,635	43,366	13%
Interfund Transfers Out	-	-	-	49,087	49,087	-	49,087	-	100%
Total Services & Charges	18,198	50,000	50,000	99,087	55,722	-	55,722	43,366	56%

Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	18,198	50,000	50,000	99,087	55,722	-	55,722	43,366	56%

Net Surplus / (Deficit)	(1,268)	(24,059)	(35,848)	(84,935)	(50,202)	(50,202)
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Beginning Cash Balance	752,925	748,876		725,194		Cash Reserves Target Set dollar amount of \$750,000
Cash Adjustments	(2,780)	376		-		
Ending Cash Balance	748,876	725,194		640,259	676,234	
Cash Reserves Target	750,000	750,000		750,000		

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
June 30, 2020

Fund Name	Police Block Grants					Fund Number	280		
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.		Budget
Revenue									
Interest Earnings	70	111	51	51	19		19	32	37%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	70	111	51	51	19		19	32	37%
Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	-	-		-	-	-
Other Services & Charges	-	-	-	-	-		-	-	-
Interfund Transfers Out	-	-	-	-	-		-	-	-
Total Services & Charges	-	-	-	-	-		-	-	-
Capital	-	-	-	-	-		-	-	-
Total Expenditures	-	-	-	-	-		-	-	-
Net Surplus / (Deficit)	70	111	51	51	19		19		
Beginning Cash Balance	3,927	3,983		4,095					
Cash Adjustments	(15)	2		-					
Ending Cash Balance	3,983	4,095		4,146	4,121				
Cash Reserves Target	-	-		-					
									Cash Reserves Target
									No reserve requirement - Grant fund - spend down to zero
Fund Purpose:	This fund has been used to account for certain Police grants.								
Explanation of Revenue Sources:	Currently, this fund only receives revenue from interest earned on the fund's cash balance.								
Explanation of Expenditures and Significant Changes/Variations:	Justice Assistance Grant 2009-SB-B9-1280 was essentially completed in 2014. There are no open grants at this time.								

City of South Bend, Indiana
Monthly Financial Report
June 30, 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									
Intergov./ Grants	-	-	75,000	75,000	-		-	75,000	0%
Charges for Services	1,616,582	-	1,801,814	1,873,250	71,436		71,436	1,801,814	4%
Interest Earnings	79,982	79,926	8,303	8,303	5,738		5,738	2,565	69%
Other Income	3,515	25,437	-	-	43		43	(43)	-
Interfund Transfers In	27,741	545,695	-	-	-		-	-	-
Total Revenue	1,727,820	651,058	1,885,117	1,956,553	77,216		77,216	1,879,336	4%

Expenditures by Type									
Supplies	39,950	18,800	-	-	-	-	-	-	-
Services & Charges									
Professional Services	25,402	-	-	-	-	-	-	-	-
Debt Service Principal	286,561	434,910	698,185	698,185	100,861	213,378	314,240	383,945	45%
Debt Service Interest & Fees	29,819	43,560	70,888	70,888	16,950	14,638	31,588	39,300	45%
Interfund Transfers Out	625,939	726,206	743,936	743,936	375,616	203,250	578,866	165,070	78%
Total Services & Charges	967,721	1,204,676	1,513,009	1,513,009	493,427	431,267	924,693	588,315	61%
Capital	919,235	1,570,388	410,000	2,122,926	1,161,729	548,364	1,710,092	412,834	81%
Total Expenditures	1,926,906	2,793,864	1,923,009	3,635,935	1,655,155	979,630	2,634,785	1,001,149	72%

Net Surplus / (Deficit)	(199,086)	(2,142,806)	(37,892)	(1,679,382)	(1,577,939)	(2,557,569)
Beginning Cash Balance	4,314,122	4,099,519		1,962,214		
Cash Adjustments	(15,517)	5,501		-		
Ending Cash Balance	4,099,519	1,962,214		282,832	392,481	
Cash Reserves Target	-	-		-		

Cash Reserves Target

No reserve requirement - Capital fund - spend down to zero

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

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

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

City of South Bend, Indiana
Monthly Financial Report
June 30, 2020

Fund Name	Emergency Medical Services Operating					Fund Number	288			
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										
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	59,267	-	-	10,316		10,316	(10,316)	-	
Donations	200	-	-	-	-		-	-	-	
Other Income	21,159	2,993	-	-	797		797	(797)	-	
Interfund Transfers In	-	988,936	-	-	-		-	-	-	
Total Revenue	6,312,126	6,737,835	-	-	11,113		11,113	(11,113)	-	
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	-	100%	
Services & Charges										
Professional Services	157,713	71,285	-	1,293	1,292	-	1,292	1	100%	
Utilities	18,800	8,758	-	-	-	-	-	-	-	
Education & Training	44,560	19,688	-	4,778	4,778	-	4,778	-	100%	
Repairs & Maintenance	127,347	93,053	-	44,889	42,719	2,170	44,888	1	100%	
Interfund Allocations	220,456	261,156	-	-	-	-	-	-	-	
Other Services & Charges	181,063	222,012	-	50,225	54,946	-	54,946	(4,721)	109%	
Interfund Transfers Out	-	-	1,771,992	1,721,406	-	-	-	1,721,406	0%	
Total Services & Charges	749,939	675,953	1,771,992	1,822,591	103,734	2,170	105,904	1,716,687	6%	
Capital	19,811	35,359	-	-	-	-	-	-	-	
Total Expenditures	6,193,361	6,232,938	1,771,992	1,824,059	105,202	2,170	107,372	1,716,687	6%	
Net Surplus / (Deficit)	118,765	504,897	(1,771,992)	(1,824,059)	(94,089)		(96,259)			
Beginning Cash Balance	1,829,976	1,956,568		2,520,160						
Cash Adjustments	7,828	58,695		-						
Ending Cash Balance	1,956,568	2,520,160		696,101	2,334,586					
Cash Reserves Target	1,548,340	1,558,234		456,015						
Cash Reserves Target										
25% of Annual expenditures										

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
June 30, 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									
Charges for Services	-	9,350	10,000	10,000	-		-	10,000	0%
Interest Earnings	451	709	238	238	128		128	110	54%
Other Income	-	12	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	451	10,071	10,238	10,238	128		128	10,110	1%

Expenditures by Type									
Supplies	8,834	1,457	10,000	10,000	-	2,404	2,404	7,596	24%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	8,834	1,457	10,000	10,000	-	2,404	2,404	7,596	24%

Net Surplus / (Deficit)	(8,383)	8,614	238	238	128		(2,276)
Beginning Cash Balance	27,506	19,039		27,647		Cash Reserves Target	
Cash Adjustments	(84)	(6)		-		25% of Annual expenditures	
Ending Cash Balance	19,039	27,647		27,885	27,822		
Cash Reserves Target	2,209	364		2,500			

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
June 30, 2020

Fund Name	Indiana River Rescue					Fund Number	291			
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	& Encumb.	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.	Balance	Balance	Budget
Revenue										
Charges for Services	100,590	111,870	90,000	90,000	52,000		52,000		38,000	58%
Interest Earnings	2,726	6,998	2,317	2,317	1,579		1,579		738	68%
Donations	-	24,945	-	-	-		-		-	-
Other Income	5,152	-	-	-	-		-		-	-
Interfund Transfers In	-	-	-	-	-		-		-	-
Total Revenue	108,468	143,813	92,317	92,317	53,579		53,579		38,738	58%
Expenditures by Type										
Personnel										
Salaries & Wages	3,000	462	3,000	3,000	-	-	-		3,000	0%
Fringe Benefits	-	-	2,500	2,500	-	-	-		2,500	0%
Total Personnel	3,000	462	5,500	5,500	-	-	-		5,500	0%
Supplies	13,277	10,913	18,500	21,282	14,029	2,326	16,356		4,926	77%
Services & Charges										
Professional Services	-	-	-	-	-	-	-		-	-
Printing & Advertising	-	890	1,300	1,300	-	-	-		1,300	0%
Education & Training	2,054	10,855	9,000	9,000	425	-	425		8,575	5%
Travel	9,845	942	15,000	15,000	-	-	-		15,000	0%
Repairs & Maintenance	21,764	7,520	43,000	43,000	-	-	-		43,000	0%
Other Services & Charges	600	-	-	-	-	-	-		-	-
Interfund Transfers Out	-	-	-	-	-	-	-		-	-
Total Services & Charges	34,264	20,206	68,300	68,300	425	-	425		67,875	1%
Capital	-	-	-	-	-	-	-		-	-
Total Expenditures	50,541	31,581	92,300	95,082	14,454	2,326	16,781		78,301	18%
Net Surplus / (Deficit)	57,927	112,232	17	(2,765)	39,124		36,798			
Beginning Cash Balance	123,859	181,204		293,325					Cash Reserves Target	
Cash Adjustments	(583)	(111)		-					25% of Annual expenditures	
Ending Cash Balance	181,204	293,325		290,560	332,952					
Cash Reserves Target	12,635	7,895		23,771						

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

City of South Bend, Indiana
Monthly Financial Report
June 30, 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									
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	-	-	-	-	-		-	-	-

Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	21,735	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	21,735	-	-	-	-	-	-	-	-
Capital									
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	21,735	-	-	-	-	-	-	-	-

Net Surplus / (Deficit)	(21,735)	-	-	-	-		-
Beginning Cash Balance	48,451	26,716		26,716		Cash Reserves Target	
Cash Adjustments	-	-		-		No reserve requirement - Grant fund - spend down to zero	
Ending Cash Balance	26,716	26,716		26,716	26,716		
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
June 30, 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										
Charges for Services	21,192	23,525	20,000	20,000	9,250		9,250	10,750	46%	
Interest Earnings	1,711	3,069	1,240	1,240	588		588	652	47%	
Other Income	-	175	-	-	-		-	-	-	
Interfund Transfers In	-	-	-	-	-		-	-	-	
Total Revenue	22,903	26,769	21,240	21,240	9,838		9,838	11,402	46%	
Expenditures by Type										
Supplies	190	-	1,500	1,500	214		214	1,286	14%	
Services & Charges										
Professional Services	-	-	-	-	-		-	-	-	
Education & Training	6,150	157	10,000	10,000	-		-	10,000	0%	
Travel	-	-	1,500	1,500	-		-	1,500	0%	
Other Services & Charges	5,249	6,579	9,500	9,500	2,843		2,843	6,657	30%	
Interfund Transfers Out	-	-	-	-	-		-	-	-	
Total Services & Charges	11,399	6,737	21,000	21,000	2,843		2,843	18,157	14%	
Capital	-	-	-	-	-		-	-	-	
Total Expenditures	11,589	6,737	22,500	22,500	3,057		3,057	19,443	14%	
Net Surplus / (Deficit)	11,314	20,032	(1,260)	(1,260)	6,781		6,781			
Beginning Cash Balance	87,473	98,440		118,481						
Cash Adjustments	(348)	10		-						
Ending Cash Balance	98,440	118,481		117,221	125,466					
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
June 30, 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									
Intergov./ Grants	101,310	56,495	-	249,946	180,998		180,998	68,948	72%
Fines, Forfeitures, and Fees	12,766	9,219	10,000	10,000	3,476		3,476	6,524	35%
Interest Earnings	2,278	4,724	1,265	1,265	202		202	1,063	16%
Donations	-	5,098	-	-	-		-	-	-
Other Income	14,012	1,949	20,000	20,000	260		260	19,740	1%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	130,367	77,485	31,265	281,211	184,937		184,937	96,275	66%

Expenditures by Type									
Supplies	19,215	65,306	47,000	185,020	86,905	-	86,905	98,115	47%
Services & Charges									
Professional Services	-	-	-	48,560	-	-	-	48,560	0%
Education & Training	-	300	-	-	-	-	-	-	-
Travel	-	-	-	28,812	-	20,906	20,906	7,906	73%
Other Services & Charges	43,835	44,622	45,000	45,000	11,717	6,408	18,125	26,875	40%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	43,835	44,922	45,000	122,372	11,717	27,314	39,031	83,341	32%
Capital	-	-	-	215,909	138,812	76,425	215,238	671	100%
Total Expenditures	63,050	110,228	92,000	523,301	237,434	103,739	341,173	182,127	65%

Net Surplus / (Deficit)	67,316	(32,743)	(60,735)	(242,090)	(52,497)	(156,236)
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Beginning Cash Balance	135,365	202,035		169,439		Cash Reserves Target No reserve requirement - Grant fund - spend down to zero
Cash Adjustments	(646)	146		-		
Ending Cash Balance	202,035	169,439		(72,651)	117,233	
Cash Reserves Target	-	-		-	-	

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									
Intergov./ Shared Revenues	6,201	-	5,000	5,000	-		-	5,000	0%
Interest Earnings	2,654	3,131	1,366	1,366	609		609	757	45%
Other Income	36,436	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	45,291	3,131	6,366	6,366	609		609	5,757	10%

Expenditures by Type									
Supplies	-	-	6,000	6,000	-	-	-	6,000	0%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-
Capital	22,100	43,499	45,000	45,000	-	-	-	45,000	0%
Total Expenditures	22,100	43,499	51,000	51,000	-	-	-	51,000	0%

Net Surplus / (Deficit)	23,191	(40,368)	(44,634)	(44,634)	609	609
Beginning Cash Balance	130,729	153,920		113,552		
Cash Adjustments	-	-		-		
Ending Cash Balance	153,920	113,552		68,918	114,161	
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
June 30, 2020

Fund Name	2018 Fire Station #9 Bond 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									
Interfund Transfers In	120,663	321,706	341,231	341,231	173,866		173,866	167,365	51%
Total Revenue	120,663	321,706	341,231	341,231	173,866		173,866	167,365	51%

Expenditures by Type									
Services & Charges									
Debt Service Principal	75,000	170,000	195,000	195,000	100,000	-	100,000	95,000	51%
Debt Service Interest & Fees	45,663	151,706	146,231	146,231	73,866	-	73,866	72,365	51%
Total Services & Charges	120,663	321,706	341,231	341,231	173,866	-	173,866	167,365	51%
Total Expenditures	120,663	321,706	341,231	341,231	173,866	-	173,866	167,365	51%

Net Surplus / (Deficit)	-	-	-	-	-		-
Beginning Cash Balance	-	-		-		Cash Reserves Target	
Cash Adjustments	-	-		-		No reserve requirement	
Ending Cash Balance	-	-		-			
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
June 30, 2020

Fund Name	2018 Fire Station #9 Bond Capital	Fund Number	451
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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									
Interest Earnings	55,108	42,008	3,854	3,854	1,646		1,646	2,208	43%
Debt Proceeds	5,082,316	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	5,137,424	42,008	3,854	3,854	1,646		1,646	2,208	43%

Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	215,133	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	215,133	-	-	-	-	-	-	-	-

Capital	1,420,290	3,143,446	-	89,311	63,772	-	63,772	25,539	71%
Total Expenditures	1,635,423	3,143,446	-	89,311	63,772	-	63,772	25,539	71%

Net Surplus / (Deficit)	3,502,001	(3,101,438)	3,854	(85,457)	(62,125)	(62,125)
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Beginning Cash Balance	-	3,494,445		399,877			Cash Reserves Target No reserve requirement - Bond capital fund - spend down to zero
Cash Adjustments	(7,556)	6,871		-			
Ending Cash Balance	3,494,445	399,877		314,420	338,438		
Cash Reserves Target	-	-		-			

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
June 30, 2020

Fund Name	Fire Pension	Fund Number	701
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Fund Type	Pension Trust 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									
Intergov./ Shared Revenues	4,475,669	4,466,993	4,900,000	4,900,000	2,163,517		2,163,517	2,736,483	44%
Interest Earnings	7,439	8,670	6,502	6,502	220		220	6,282	3%
Other Income	9,010	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	4,492,118	4,475,663	4,906,502	4,906,502	2,163,736		2,163,736	2,742,765	44%

Expenditures by Type

Personnel									
Salaries & Wages	4,636,193	4,449,225	4,791,361	4,791,361	2,138,141	-	2,138,141	2,653,220	45%
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	4,636,193	4,449,225	4,791,361	4,791,361	2,138,141	-	2,138,141	2,653,220	45%
Supplies									
	67	-	100	100	-	-	-	100	0%
Services & Charges									
Professional Services	3,202	4,000	6,100	6,100	3,500	-	3,500	2,600	57%
Travel	-	-	350	350	-	-	-	350	0%
Other Services & Charges	919	1,126	1,400	1,400	444	-	444	956	32%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	4,121	5,126	7,850	7,850	3,944	-	3,944	3,906	50%
Total Expenditures	4,640,381	4,454,351	4,799,311	4,799,311	2,142,085	-	2,142,085	2,657,226	45%

Net Surplus / (Deficit)	(148,263)	21,312	107,191	107,191	21,651	21,651
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Beginning Cash Balance	464,746	315,085		336,501		Cash Reserves Target 10% of Annual expenditures
Cash Adjustments	(1,398)	104		-		
Ending Cash Balance	315,085	336,501		443,692	358,729	
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
June 30, 2020

Fund Name	Police Pension						Fund Number	702		
Fund Type	Pension Trust 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										
Intergov./ Shared Revenues	6,223,858	6,111,782	6,347,700	6,117,752	3,060,626		3,060,626	3,057,126	50%	
Interest Earnings	14,743	17,014	12,428	12,428	278		278	12,150	2%	
Other Income	4,124	2,890	8,000	8,000	6,284		6,284	1,716	79%	
Interfund Transfers In	-	-	-	-	-		-	-	-	
Total Revenue	6,242,725	6,131,686	6,368,128	6,138,180	3,067,187		3,067,187	3,070,992	50%	
Expenditures by Type										
Personnel										
Salaries & Wages	6,175,699	6,374,654	6,229,288	6,229,288	3,196,213	-	3,196,213	3,033,075	51%	
Fringe Benefits	261	-	3,717	3,717	-	-	-	3,717	0%	
Total Personnel	6,175,960	6,374,654	6,233,005	6,233,005	3,196,213	-	3,196,213	3,036,792	51%	
Supplies	-	-	-	-	-	-	-	-	-	
Services & Charges										
Professional Services	3,200	4,000	6,500	6,500	3,500	-	3,500	3,000	54%	
Travel	-	-	500	500	-	-	-	500	0%	
Other Services & Charges	979	1,271	1,400	1,400	664	34	699	701	50%	
Interfund Transfers Out	-	-	-	-	-	-	-	-	-	
Total Services & Charges	4,179	5,271	8,400	8,400	4,164	34	4,199	4,201	50%	
Total Expenditures	6,180,140	6,379,925	6,241,405	6,241,405	3,200,378	34	3,200,412	3,040,993	51%	
Net Surplus / (Deficit)	62,585	(248,240)	126,723	(103,225)	(133,190)		(133,225)			
Beginning Cash Balance	886,366	945,540		698,148						
Cash Adjustments	(3,411)	848		-						
Ending Cash Balance	945,540	698,148		594,923	566,154					
Cash Reserves Target	618,014	637,993		624,141						
							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
June 30, 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									
Interest Earnings	51	65	4	4	11		11	(7)	276%
Donations	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	51	65	4	4	11		11	(7)	276%

Expenditures by Type									
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	601	-	2,020	2,020	-	-	-	2,020	0%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	601	-	2,020	2,020	-	-	-	2,020	0%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	601	-	2,020	2,020	-	-	-	2,020	0%

Net Surplus / (Deficit)	(550)	65	(2,016)	(2,016)	11		11
Beginning Cash Balance	2,889	2,330		2,395		Cash Reserves Target No reserve requirement	
Cash Adjustments	(9)	1		-			
Ending Cash Balance	2,330	2,395		379	2,410		
Cash Reserves Target	-	-		-			

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

Explanation of Expenditures and Significant Changes/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
June 30, 2020

Fund Name	Studebaker-Oliver Revitalizing Grants					Fund Number	209		
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.		Budget
Revenue									
Intergov./ Grants	28,198	-	-	-	-		-	-	-
Interest Earnings	16,217	24,778	20,000	20,000	3,824		3,824	16,176	19%
Other Income	100,000	100,000	100,000	100,000	-		-	100,000	0%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	144,415	124,778	120,000	120,000	3,824		3,824	116,176	3%
Expenditures by Type									
Services & Charges									
Professional Services	93,868	149,969	25,000	873,464	159,722	689,431	849,153	24,311	97%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	93,868	149,969	25,000	873,464	159,722	689,431	849,153	24,311	97%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	93,868	149,969	25,000	873,464	159,722	689,431	849,153	24,311	97%
Net Surplus / (Deficit)	50,547	(25,191)	95,000	(753,464)	(155,898)		(845,329)		
Beginning Cash Balance	876,414	954,136		929,415					
Cash Adjustments	27,174	470		-					
Ending Cash Balance	954,136	929,415		175,951	775,110				
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
June 30, 2020

Fund Name	Economic Development State Grants					Fund Number	210		
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.		Budget
Revenue									
Intergov./ Grants	2,375	-	-	555,695	-		-	555,695	0%
Interest Earnings	6,784	2,878	3,000	3,000	556		556	2,444	19%
Other Income	54,008	72,010	72,011	72,011	36,005		36,005	36,006	50%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	63,167	74,888	75,011	630,706	36,562		36,562	594,145	6%
Expenditures by Type									
Services & Charges									
Professional Services	-	53,699	-	142,758	31,243	32,220	63,463	79,295	44%
Repairs & Maintenance	-	-	-	400,000	-	-	-	400,000	0%
Debt Service Principal	65,591	67,581	69,632	69,632	34,556	35,076	69,632	-	100%
Debt Service Interest & Fees	6,419	4,429	2,379	2,379	1,449	929	2,379	-	100%
Grants & Subsidies	-	-	-	65,000	-	-	-	65,000	0%
Other Services & Charges	55,662	-	-	11,400	-	-	-	11,400	0%
Interfund Transfers Out	-	230,000	-	-	-	-	-	-	-
Total Services & Charges	127,672	355,710	72,011	691,169	67,248	68,225	135,473	555,695	20%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	127,672	355,710	72,011	691,169	67,248	68,225	135,473	555,695	20%
Net Surplus / (Deficit)	(64,506)	(280,822)	3,000	(60,463)	(30,687)		(98,912)		
Beginning Cash Balance	410,752	344,987		64,775					
Cash Adjustments	(1,259)	610		-					
Ending Cash Balance	344,987	64,775		4,312	34,104				
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
June 30, 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									
Intergov./ Grants	270,192	434,000	464,500	464,500	9,400		9,400	455,100	2%
Charges for Services	338,582	212,079	249,070	249,070	132,609		132,609	116,461	53%
Fines, Forfeitures, and Fees	-	-	40,000	40,000	21,475		21,475	18,525	54%
Interest Earnings	14,158	17,680	15,000	15,000	3,422		3,422	11,578	23%
Other Income	4,256	4,123	-	-	1,189		1,189	(1,189)	-
Interfund Allocation Reimb	-	-	174,531	174,531	87,267		87,267	87,264	50%
Interfund Transfers In	1,866,020	2,350,633	2,288,899	2,288,899	1,144,447		1,144,447	1,144,452	50%
Total Revenue	2,493,209	3,018,515	3,232,000	3,232,000	1,399,809		1,399,809	1,832,191	43%
Expenditures by Type									
Personnel									
Salaries & Wages	1,464,757	1,493,197	1,788,354	1,778,354	763,882	-	763,882	1,014,472	43%
Fringe Benefits	630,626	528,540	665,776	665,776	287,803	-	287,803	377,973	43%
Total Personnel	2,095,383	2,021,736	2,454,130	2,444,130	1,051,685	-	1,051,685	1,392,445	43%
Supplies	19,501	18,276	25,792	28,054	9,235	879	10,114	17,940	36%
Services & Charges									
Professional Services	319,616	157,623	296,100	434,679	94,254	170,803	265,057	169,622	61%
Printing & Advertising	10,940	13,604	24,707	24,773	4,274	2,021	6,295	18,478	25%
Education & Training	8,889	9,835	23,900	23,900	1,019	-	1,019	22,881	4%
Travel	17,302	24,271	28,000	29,524	4,502	-	4,502	25,022	15%
Repairs & Maintenance	1,989	9,911	2,600	101,951	11,393	43,579	54,972	46,979	54%
Interfund Allocations	390,538	464,363	357,941	357,941	178,973	-	178,973	178,968	50%
Other Services & Charges	10,694	16,116	18,830	20,726	7,267	351	7,617	13,109	37%
Interfund Transfers Out	-	-	-	35,000	35,000	-	35,000	-	100%
Total Services & Charges	759,969	695,723	752,078	1,028,494	336,682	216,754	553,436	475,059	54%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	2,874,853	2,735,735	3,232,000	3,500,678	1,397,602	217,634	1,615,236	1,885,444	46%
Net Surplus / (Deficit)	(381,644)	282,780	-	(268,678)	2,207		(215,427)		
Beginning Cash Balance	1,114,625	729,684		1,012,307					
Cash Adjustments	(3,297)	(158)		-					
Ending Cash Balance	729,684	1,012,307		743,629	1,013,412				
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
June 30, 2020

Fund Name	Dept of Community Investment Grants					Fund Number	212			
Fund Type	Special Revenue Funds									
Control	City Funds									
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
Revenue										
Intergov./ Grants	3,542,536	2,030,043	2,711,000	7,093,322	784,423		784,423	6,308,899	11%	
Fines, Forfeitures, and Fees	110	30	-	-	30		30	(30)	-	
Other Income	203,444	483,931	203,000	203,000	99,891		99,891	103,109	49%	
Interfund Transfers In	-	-	-	-	-		-	-	-	
Total Revenue	3,746,089	2,514,004	2,914,000	7,296,322	884,344		884,344	6,411,978	12%	
Expenditures by Type										
Services & Charges										
Professional Services	-	-	-	600,000	10,955	127,834	138,788	461,212	23%	
Grants & Subsidies	3,848,101	2,555,898	2,911,000	6,964,954	936,056	2,585,671	3,521,727	3,443,227	51%	
Interfund Transfers Out	-	-	-	-	-	-	-	-	-	
Total Services & Charges	3,848,101	2,555,898	2,911,000	7,564,954	947,011	2,713,505	3,660,515	3,904,439	48%	
Capital	-	-	-	-	-	-	-	-	-	
Total Expenditures	3,848,101	2,555,898	2,911,000	7,564,954	947,011	2,713,505	3,660,515	3,904,439	48%	
Net Surplus / (Deficit)	(102,012)	(41,893)	3,000	(268,632)	(62,666)		(2,776,171)			
Beginning Cash Balance	450,607	347,782		305,248		Cash Reserves Target				
Cash Adjustments	(813)	(641)		-		No reserve requirement - Grant fund - spend down to zero				
Ending Cash Balance	347,782	305,248		36,616	244,883					
Cash Reserves Target	-	-		-	-					

Fund Purpose:

This fund accounts for various grants including:

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

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

Neighborhood Stabilization Project (NSP) - Congress created the Neighborhood Stabilization Program to help cities, counties and states deal with community problems that are the result of the mortgage foreclosure crisis in the nation. HUD provides money to local governments (cities and counties), nonprofits, and all 50 states. Generally, the money must be used to buy, fix up, and resell foreclosed and abandoned homes. NSP grantees develop their own programs and funding priorities. However, NSP grantees must use at least 25 percent of the funds appropriated for the purchase and redevelopment of abandoned or foreclosed homes or residential properties that will be used to house individuals or families whose incomes do not exceed 50 percent of the area median income. In addition, all activities funded by NSP must benefit low- and moderate-income persons whose income does not exceed 120 percent of area median income. Activities may not qualify under NSP using the "prevent or eliminate slums and blight" or "address urgent community development needs" objectives.

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

Explanation of Revenue Sources, Expenditures, and Significant Changes/Variations:

There are no significant changes.

City of South Bend, Indiana
Monthly Financial Report
June 30, 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									
Interest Earnings	6,344	844	500	500	200		200	300	40%
Other Income	37,508	84,104	30,000	30,000	8,076		8,076	21,924	27%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	43,852	84,948	30,500	30,500	8,276		8,276	22,224	27%
Expenditures by Type									
Services & Charges									
Debt Service Principal	486,081	60,000	40,000	40,000	20,000	-	20,000	20,000	50%
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									
	-	-	-	-	-	-	-	-	-
Total Expenditures	486,081	60,000	40,000	40,000	20,000	-	20,000	20,000	50%
Net Surplus / (Deficit)	(442,229)	24,948	(9,500)	(9,500)	(11,724)		(11,724)		

Beginning Cash Balance	471,939	28,919		53,838		Cash Reserves Target No reserve requirement - Grant fund - spend down to zero
Cash Adjustments	(790)	(30)		-		
Ending Cash Balance	28,919	53,838		44,338	42,206	
Cash Reserves Target	-	-		-		

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
June 30, 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	1,772,550	581,666		581,666	1,190,884	33%
Interest Earnings	46,652	54,618	25,201	25,201	9,014		9,014	16,187	36%
Other Income	7,186	6,317	3,000	3,000	222		222	2,778	7%
Interfund Transfers In	7,428	-	-	-	-		-	-	-
Total Building Department	1,627,841	1,706,979	1,800,751	1,800,751	590,901		590,901	1,209,849	33%
Total Code Enforcement	1,506,064	2,983,937	-	-	2,129		2,129	(2,129)	-
Total Fund Revenue	3,133,906	4,690,916	1,800,751	1,800,751	593,030		593,030	1,207,720	33%

Expenditures									
Building Department									
Personnel									
Salaries & Wages	681,787	716,916	874,667	874,667	385,387	-	385,387	489,280	44%
Fringe Benefits	319,576	273,508	339,734	339,734	153,139	-	153,139	184,595	46%
Total Personnel	1,001,363	990,425	1,214,401	1,214,401	540,527	-	540,527	673,875	45%
Supplies	21,813	14,307	19,576	24,818	9,144	73	9,217	15,601	37%
Services & Charges									
Professional Services	4,454	-	10,000	10,650	2,150	-	2,150	8,500	20%
Printing & Advertising	700	3,809	4,693	4,693	336	-	336	4,357	7%
Education & Training	3,190	2,859	3,500	3,500	2,278	-	2,278	1,222	65%
Travel	3,450	684	6,000	6,000	-	-	-	6,000	0%
Repairs & Maintenance	30,553	18,871	25,000	25,000	6,599	-	6,599	18,401	26%
Interfund Allocations	337,091	252,023	328,799	328,799	164,399	-	164,399	164,400	50%
Debt Service Principal	42,475	46,342	42,727	42,727	21,272	4,342	25,614	17,113	60%
Debt Service Interest & Fees	3,749	3,141	2,225	2,225	1,203	400	1,603	622	72%
Other Services & Charges	43,665	3,948	20,572	22,072	6,531	-	6,531	15,541	30%
Interfund Transfers Out	-	158,943	-	-	-	-	-	-	-
Total Services & Charges	469,328	490,621	443,516	445,666	204,768	4,742	209,510	236,156	47%
Capital	-	-	50,000	50,000	-	-	-	50,000	0%
Total Building Department	1,492,504	1,495,352	1,727,493	1,734,885	754,439	4,815	759,254	975,632	44%
Total Code Enforcement	2,678,595	3,001,390	-	270,543	24,415	239,990	264,405	6,138	98%
Total Fund Expenditures	4,171,099	4,496,742	1,727,493	2,005,428	778,854	244,805	1,023,659	981,769	51%

Net Surplus / (Deficit)	(1,037,193)	194,174	73,258	(204,677)	(185,824)		(430,629)		
Beginning Cash Balance	3,143,961	2,092,204		2,285,733					
Cash Adjustments	(14,564)	(645)		-					
Ending Cash Balance	2,092,204	2,285,733		2,081,056	2,103,880				
Cash Reserves Target	1,042,775	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
June 30, 2020

Fund Name	Industrial Revolving Fund	Fund Number	754
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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									
Other Income	234,521	293,958	225,200	225,200	105,625		105,625	119,575	47%
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	234,521	293,958	225,200	225,200	105,625		105,625	119,575	47%

Expenditures by Type									
Services & Charges									
Professional Services	89,432	95,223	135,000	130,000	34,232	-	34,232	95,769	26%
Other Services & Charges	12,826	24,218	14,000	19,000	5,249	-	5,249	13,751	28%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	102,258	119,441	149,000	149,000	39,481	-	39,481	109,520	26%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	102,258	119,441	149,000	149,000	39,481	-	39,481	109,520	26%
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Net Surplus / (Deficit)	132,263	174,517	76,200	76,200	66,145		66,145		
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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	2,175,979				
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 to 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.

Explanation of Expenditures and Significant Changes/Variations:
Expenditures are for legal services and administrative & program fees.

City of South Bend, Indiana
Monthly Financial Report
June 30, 2020

Fund Name	Smart Streets Debt Service	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									
Interest Earnings	4,588	4,629	3,000	3,000	820		820	2,180	27%
Other Income	-	-	-	-	-		-	-	-
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	858,820		858,820	860,680	50%
Expenditures by Type									
Services & Charges									
Debt Service Principal	940,000	970,000	1,000,000	1,000,000	495,000		495,000	505,000	50%
Debt Service Interest & Fees	770,444	742,019	713,044	713,044	360,884		360,884	352,160	51%
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	-	-	-	-	-		-	-	-
Total Expenditures	1,710,444	1,712,019	1,713,044	1,713,044	855,884		855,884	857,160	50%

Net Surplus / (Deficit)	8,145	8,111	6,456	6,456	2,936		2,936
Cash Reserves Target							
Beginning Cash Balance	1,718,645	1,726,790		1,734,901			
Cash Adjustments	-	-		-			
Ending Cash Balance	1,726,790	1,734,901		1,741,357	1,737,837		
Cash Reserves Target	1,726,790	1,734,901		1,741,357		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
June 30, 2020

Fund Name	Eddy Street Commons 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									
Interest Earnings	121	65	-	-	11		11	(11)	-
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	121	65	-	-	11		11	(11)	-

Expenditures by Type									
Services & Charges									
Professional Services	1,500	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	1,500	-	-	-	-	-	-	-	-

Capital	8,477,690	4,602,119	-	3,048,122	1,171,530	-	1,171,530	1,876,592	38%
Total Expenditures	8,479,190	4,602,119	-	3,048,122	1,171,530	-	1,171,530	1,876,592	38%

Net Surplus / (Deficit)	(8,479,069)	(4,602,054)	-	(3,048,122)	(1,171,519)	-	(1,171,519)	-	-
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Beginning Cash Balance	16,129,314	7,650,244		3,048,190		Cash Reserves Target No reserve requirement - Bond capital fund - spend down to zero
Cash Adjustments	-	-		-		
Ending Cash Balance	7,650,244	3,048,190		68	1,876,671	
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 2020.

City of South Bend, Indiana
Monthly Financial Report
June 30, 2020

Fund Name	Eddy Street Commons Debt Service	Fund Number	760
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Fund Type	Debt 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	6,428	8,792	6,000	6,000	1,530		1,530	4,470	25%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	2,223,472	1,298,125	1,390,625	1,390,625	648,125		648,125	742,500	47%
Total Revenue	2,229,900	1,306,917	1,396,625	1,396,625	649,655		649,655	746,970	47%

Expenditures by Type									
Services & Charges									
Debt Service Principal	25,000	50,000	145,000	145,000	25,000	-	25,000	120,000	17%
Debt Service Interest & Fees	1,253,472	1,248,125	1,246,625	1,246,625	623,125	-	623,125	623,500	50%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	1,278,472	1,298,125	1,391,625	1,391,625	648,125	-	648,125	743,500	47%

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	47%
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Net Surplus / (Deficit)	951,428	8,792	5,000	5,000	1,530	1,530
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Beginning Cash Balance	2,501,480	3,452,908		3,461,700		Cash Reserves Target \$2,500,000 minimum
Cash Adjustments	-	-		-		
Ending Cash Balance	3,452,908	3,461,700		3,466,700	3,463,230	
Cash Reserves Target	2,500,000	2,500,000		2,500,000		

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
June 30, 2020

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	6,870,730	3,209,051	3,041,250	3,041,250	1,387,887		1,387,887	1,653,363	46%
Licenses & Permits	-	3,150	3,000	3,000	800		800	2,200	27%
Charges for Services	246,361	253,301	232,670	232,670	110,975		110,975	121,695	48%
Interest Earnings	137,767	165,725	28,864	28,864	19,214		19,214	9,650	67%
Other Income	56,611	42,383	5,300	5,300	48,183		48,183	(42,883)	909%
Interfund Allocation Reimb	-	138,150	149,020	149,020	74,506		74,506	74,514	50%
Interfund Transfers In	3,814,963	3,852,066	4,437,750	4,937,750	2,718,878		2,718,878	2,218,872	55%
Total Revenue	11,126,434	7,663,825	7,897,854	8,397,854	4,360,442		4,360,442	4,037,411	52%

Expenditures by Division										
Streets / Traffic & Lighting	8,941,494	9,441,018	7,230,493	7,474,820	3,786,179		622,891	4,409,070	3,065,750	59%
Curb & Sidewalk Program	1,322,900	1,494,709	1,681,932	1,765,355	403,551		540,546	944,097	821,258	53%
Total Expenditures	10,264,393	10,935,727	8,912,425	9,240,175	4,189,730		1,163,437	5,353,167	3,887,008	58%

Expenditures by Type									
Personnel									
Salaries & Wages	2,885,203	2,602,952	2,295,114	2,295,114	1,458,790		1,458,790	836,324	64%
Fringe Benefits	1,351,638	970,717	928,777	928,777	636,777		636,777	292,000	69%
Total Personnel	4,236,841	3,573,668	3,223,891	3,223,891	2,095,567		2,095,567	1,128,324	65%

Supplies	1,701,021	1,080,335	1,209,775	1,812,474	444,352		452,369	896,722	915,752	49%
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Services & Charges										
Professional Services	670,422	645,007	749,014	830,722	32,639		473,104	505,743	324,979	61%
Printing & Advertising	263	222	5,740	5,740	65		-	65	5,675	1%
Utilities	45,568	49,037	49,200	49,820	25,444		4,114	29,558	20,262	59%
Education & Training	4,425	9,540	15,000	15,000	1,300		-	1,300	13,700	9%
Travel	1,716	3,391	15,000	15,000	2,210		-	2,210	12,790	15%
Repairs & Maintenance	1,706,018	424,771	1,047,588	690,214	499,843		96,243	596,086	94,128	86%
Interfund Allocations	1,018,733	1,628,279	1,534,987	1,534,987	767,491		-	767,491	767,496	50%
Debt Service Principal	719,631	734,901	869,006	869,006	293,590		125,753	419,343	449,663	48%
Debt Service Interest & Fees	36,899	45,227	69,940	69,940	14,961		10,940	25,901	44,039	37%
Other Services & Charges	94,989	177,033	123,284	123,381	12,267		914	13,181	110,200	11%
Interfund Transfers Out	-	2,500,000	-	-	-		-	-	-	-
Total Services & Charges	4,298,664	6,217,408	4,478,759	4,203,810	1,649,811		711,068	2,360,878	1,842,932	56%

Capital	27,868	64,316	-	-	-		-	-	-	-
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Total Expenditures	10,264,393	10,935,727	8,912,425	9,240,175	4,189,730		1,163,437	5,353,167	3,887,008	58%
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Net Surplus / (Deficit)	862,040	(3,271,902)	(1,014,571)	(842,321)	170,712		(992,725)			
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Beginning Cash Balance	7,132,834	7,993,003		4,743,203						
Cash Adjustments	(1,871)	22,101								
Ending Cash Balance	7,993,003	4,743,203		3,900,882	4,947,307					
Cash Reserves Target	2,566,098	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 530.03 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
June 30, 2020

Fund Name	MVH Restricted Fund					Fund Number	266		
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.		Budget
Revenue									
Intergov./ Shared Revenues	-	3,209,051	3,041,250	3,041,250	1,387,887		1,387,887	1,653,363	46%
Interest Earnings	-	15,007	144	144	6,188		6,188	(6,044)	4297%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	-	3,224,058	3,041,394	3,041,394	1,394,075		1,394,075	1,647,319	46%
Expenditures by Type									
Personnel									
Salaries & Wages	-	290,561	988,102	988,102	-	-	-	988,102	0%
Fringe Benefits	-	148,185	441,276	441,276	-	-	-	441,276	0%
Total Personnel	-	438,746	1,429,378	1,429,378	-	-	-	1,429,378	0%
Supplies	-	1,355,841	1,157,640	1,187,026	208,955	73,683	282,638	904,388	24%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	774,629	439,246	1,339,246	55,234	-	55,234	1,284,012	4%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	774,629	439,246	1,339,246	55,234	-	55,234	1,284,012	4%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	2,569,216	3,026,264	3,955,650	264,189	73,683	337,872	3,617,778	9%
Net Surplus / (Deficit)	-	654,842	15,130	(914,256)	1,129,886		1,056,203		
Beginning Cash Balance	-	-		650,402					
Cash Adjustments	-	(4,440)		-					
Ending Cash Balance	-	650,402		(263,854)	1,966,596				
Cash Reserves Target	-	-		-					
									Cash Reserves Target
									No reserve requirement - Grant fund - spend down to zero

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
June 30, 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									
Intergov./ Shared Revenues	1,827,580	1,858,579	1,539,462	1,539,462	897,529		897,529	641,933	58%
Intergov./ Grants	292,498	117,020	350,000	350,000	42,989		42,989	307,011	12%
Interest Earnings	70,031	132,553	4,098	4,098	24,072		24,072	(19,974)	587%
Other Income	412,635	38,375	-	-	15,860		15,860	(15,860)	-
Interfund Transfers In	-	2,500,000	-	-	-		-	-	-
Total Revenue	2,602,744	4,646,528	1,893,560	1,893,560	980,450		980,450	913,110	52%

Expenditures by Type									
Supplies	555,400	63,646	250,000	278,876	3,828	50,548	54,376	224,500	19%
Services & Charges									
Professional Services	14,000	175,032	80,000	681,081	65,077	576,004	641,081	40,000	94%
Repairs & Maintenance	764,121	376,289	1,250,000	1,580,211	181,321	183,189	364,510	1,215,701	23%
Other Services & Charges	-	5,000	15,000	5,000	-	-	-	5,000	0%
Interfund Transfers Out	284,500	617,569	1,000,000	1,000,000	-	-	-	1,000,000	0%
Total Services & Charges	1,062,621	1,173,890	2,345,000	3,266,292	246,398	759,193	1,005,591	2,260,701	31%
Capital	391,854	2,095,286	400,000	2,252,797	483,585	1,362,434	1,846,019	406,778	82%
Total Expenditures	2,009,875	3,332,822	2,995,000	5,797,965	733,811	2,172,176	2,905,986	2,891,979	50%

Net Surplus / (Deficit)	592,869	1,313,706	(1,101,440)	(3,904,405)	246,639	(1,925,537)
Beginning Cash Balance	3,340,696	3,919,938		5,233,148		
Cash Adjustments	(13,628)	(495)		-		
Ending Cash Balance	3,919,938	5,233,148		1,328,743	5,488,759	
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
June 30, 2020

Fund Name	LOIT Special Distribution	Fund Number	257
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Fund Type	Special Revenue Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	670,000	-	-	-	745		745	(745)	-
Interest Earnings	37,969	10,922	2,181	2,181	549		549	1,632	25%
Other Income	185,734	92,453	-	-	-		-	-	-
Interfund Transfers In	254,000	-	-	-	-		-	-	-
Total Revenue	1,147,703	103,375	2,181	2,181	1,294		1,294	887	59%

Expenditures by Type									
Services & Charges									
Professional Services	390,739	257,469	-	23,860	15,349	8,511	23,860	-	100%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
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	-	100%
Capital									
	939,155	434,025	-	140,227	30,810	109,417	140,227	-	100%
Total Expenditures	2,669,894	691,494	-	164,087	46,159	117,928	164,087	-	100%

Net Surplus / (Deficit)	(1,522,191)	(588,119)	2,181	(161,906)	(44,865)	(162,793)
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Beginning Cash Balance	2,281,338	757,509		170,735		
Cash Adjustments	(1,638)	1,345		-		
Ending Cash Balance	757,509	170,735		8,829	126,162	
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
June 30, 2020

Fund Name	Local Road & Bridge Grant	Fund Number	265
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Fund Type	Special Revenue Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	-	553,253	1,000,000	1,000,000	-		-	1,000,000	0%
Interest Earnings	6,282	10,466	2,656	2,656	2,498		2,498	158	94%
Other Income	-	-	-	-	262,275		262,275	(262,275)	-
Interfund Transfers In	1,370,500	553,253	1,000,000	1,000,000	-		-	1,000,000	0%
Total Revenue	1,376,782	1,116,972	2,002,656	2,002,656	264,773		264,773	1,737,883	13%

Expenditures by Type									
Services & Charges									
Repairs & Maintenance	1,704,898	996,856	2,000,000	2,974,341	95,401	893,987	989,388	1,984,953	33%
Other Services & Charges	334,741	-	-	-	-	-	-	-	-
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	33%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	2,039,640	996,856	2,000,000	2,974,341	95,401	893,987	989,388	1,984,953	33%
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Net Surplus / (Deficit)	(662,857)	120,116	2,656	(971,685)	169,372		(724,614)		
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Beginning Cash Balance	992,943	329,373		449,431		Cash Reserves Target			
Cash Adjustments	(712)	(58)		-					
Ending Cash Balance	329,373	449,431		(522,254)	619,574	No reserve requirement - Grant fund - spend down to zero			
Cash Reserves Target	-	-		-					

Fund Purpose:
This fund was established in December 2016 to account for the receipt of the Community Crossings state grant and matching revenue (50/50) and for the payment of expenditures on eligible projects, per the Indiana State Board of Accounts (SBOA).
- Community Crossings is a partnership between the Indiana Department of Transportation (INDOT) and Hoosier communities, both urban and rural, to invest in infrastructure projects that catalyze economic development, create jobs, and strengthen local transportation networks.

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

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

City of South Bend, Indiana
Monthly Financial Report
June 30, 2020

Fund Name	Major Moves Construction	Fund Number	412
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									
Intergov./ Grants	-	-	-	-	668		668	(668)	-
Interest Earnings	50,664	69,658	8,000	8,000	9,849		9,849	(1,849)	123%
Other Income	493,328	584,181	493,328	493,328	246,664		246,664	246,664	50%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	543,992	653,840	501,328	501,328	257,181		257,181	244,147	51%

Expenditures by Type									
Services & Charges									
Professional Services	-	1,502	500,000	597,870	8,422	89,448	97,870	500,000	16%
Repairs & Maintenance	671,364	710,820	-	142,099	29,151	112,948	142,099	-	100%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	671,364	712,322	500,000	739,969	37,574	202,395	239,969	500,000	32%
Capital	7,090	513,712	-	932,316	635,332	79,190	714,522	217,794	77%
Total Expenditures	678,454	1,226,034	500,000	1,672,285	672,906	281,585	954,491	717,794	57%

Net Surplus / (Deficit)	(134,462)	(572,194)	1,328	(1,170,957)	(415,725)	(697,310)
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Beginning Cash Balance	2,910,880	2,765,949	2,195,972		Cash Reserves Target No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	(10,469)	2,216	-		
Ending Cash Balance	2,765,949	2,195,972	1,025,015	1,784,012	
Cash Reserves Target	-	-	-	-	

Fund Purpose:
This fund was established in 2006 with the City's share of the proceeds for the lease of the Indiana Toll Road (I-80/90). The fund is used to finance capital improvements projects managed by the Engineering division of the Department of Public Works.

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

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

City of South Bend, Indiana
Monthly Financial Report
June 30, 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									
Charges for Services	5,408,816	5,463,922	5,604,450	5,604,450	2,732,679		2,732,679	2,871,771	49%
Interest Earnings	9,741	12,252	-	-	1,650		1,650	(1,650)	-
Other Income	75,596	13,220	12,700	12,700	98,446		98,446	(85,746)	775%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	5,494,152	5,489,395	5,617,150	5,617,150	2,832,776		2,832,776	2,784,375	50%

Expenditures by Type									
Personnel									
Salaries & Wages	1,067,278	1,030,068	1,132,274	1,132,274	560,178	-	560,178	572,096	49%
Fringe Benefits	502,791	421,865	518,320	518,320	252,768	-	252,768	265,552	49%
Total Personnel	1,570,069	1,451,934	1,650,594	1,650,594	812,946	-	812,946	837,648	49%

Supplies	277,367	254,413	424,000	454,360	128,742	17,310	146,052	308,309	32%
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Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	5,193	5,193	79	-	79	5,114	2%
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	11,509	975	20,000	20,000	-	-	-	20,000	0%
Travel	2,556	1,137	9,900	9,900	-	-	-	9,900	0%
Repairs & Maintenance	972,796	810,289	720,000	720,000	502,296	-	502,296	217,704	70%
Interfund Allocations	851,115	998,406	958,978	958,978	479,488	-	479,488	479,490	50%
Other Services & Charges	884,322	998,584	1,036,700	1,041,146	371,632	581,597	953,229	87,917	92%
Interfund Transfers Out	1,004,039	1,053,026	1,231,349	1,231,349	560,000	-	560,000	671,349	45%
Total Services & Charges	3,726,338	3,862,416	3,982,120	3,986,566	1,913,495	581,597	2,495,092	1,491,474	63%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	5,573,774	5,568,762	6,056,714	6,091,520	2,855,182	598,907	3,454,089	2,637,431	57%
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Net Surplus / (Deficit)	(79,622)	(79,367)	(439,564)	(474,370)	(22,406)		(621,313)		
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Beginning Cash Balance	533,909	525,571		449,145					
Cash Adjustments	71,284	2,941		-					
Ending Cash Balance	525,571	449,145		(25,225)	383,487				
Cash Reserves Target	557,377	556,876		609,152					

Cash Reserves Target
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
June 30, 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									
Interest Earnings	1,642	5,423	617	617	606		606	11	98%
Debt Proceeds	-	-	-	-	-		-	-	-
Other Income	1,435	-	-	-	-		-	-	-
Interfund Transfers In	1,004,039	1,053,026	1,231,349	1,231,349	560,000		560,000	671,349	45%
Total Revenue	1,007,115	1,058,449	1,231,966	1,231,966	560,606		560,606	671,360	46%

Expenditures by Type									
Services & Charges									
Debt Service Principal	937,090	970,891	1,159,236	1,159,236	525,543	206,228	731,771	427,465	63%
Debt Service Interest & Fees	65,381	67,113	72,113	72,113	30,374	17,665	48,039	24,074	67%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	1,002,470	1,038,004	1,231,349	1,231,349	555,917	223,893	779,810	451,539	63%
Capital	-	-	-	94,000	27,552	66,448	94,000	-	100%
Total Expenditures	1,002,470	1,038,004	1,231,349	1,325,349	583,469	290,341	873,810	451,539	66%

Net Surplus / (Deficit)	4,645	20,445	617	(93,383)	(22,863)	(313,204)
Beginning Cash Balance	39,995	44,494		64,925		
Cash Adjustments	(146)	(15)		-		
Ending Cash Balance	44,494	64,925		(28,458)	42,173	
Cash Reserves Target	-	-		-		

Cash Reserves Target

No reserve requirement - Capital fund - spend down to zero

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

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

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

City of South Bend, Indiana
Monthly Financial Report
June 30, 2020

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

	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									
Charges for Services	15,388,333	18,428,418	19,419,036	19,419,036	8,560,938		8,560,938	10,858,098	44%
Interest Earnings	52,112	89,938	30,000	30,000	12,920		12,920	17,080	43%
Other Income	33,327	37,155	47,500	47,500	26,386		26,386	21,114	56%
Interfund Allocation Reimb	1,390,950	1,734,889	1,788,327	1,788,327	894,165		894,165	894,162	50%
Interfund Transfers In	108,690	159,826	100,000	100,000	42,854		42,854	57,146	43%
Total Revenue	16,973,411	20,450,225	21,384,863	21,384,863	9,537,264		9,537,264	11,847,600	45%

Expenditures by Type									
Personnel									
Salaries & Wages	3,495,419	3,287,529	3,665,888	3,665,888	1,667,502	-	1,667,502	1,998,387	45%
Fringe Benefits	1,684,791	1,287,012	1,526,296	1,526,296	730,532	2,430	732,963	793,333	48%
Total Personnel	5,180,210	4,574,540	5,192,184	5,192,184	2,398,034	2,430	2,400,464	2,791,720	46%

Supplies	1,319,059	1,499,242	1,681,960	1,809,578	683,662	146,218	829,880	979,698	46%
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Services & Charges									
Professional Services	545,752	891,024	774,500	1,211,416	352,746	446,248	798,994	412,422	66%
Printing & Advertising	469	1,165	10,359	10,359	912	170	1,082	9,278	10%
Utilities	777,050	769,708	833,700	833,700	304,953	-	304,953	528,747	37%
Education & Training	11,331	10,627	30,175	36,960	6,842	290	7,132	29,828	19%
Travel	2,785	2,386	18,750	18,750	2,644	832	3,476	15,274	19%
Repairs & Maintenance	359,337	321,740	390,200	498,185	222,984	65,881	288,865	209,320	58%
Interfund Allocations	1,339,518	1,979,352	2,184,334	2,184,334	1,092,166	-	1,092,166	1,092,168	50%
Debt Service Principal	394,755	396,892	402,017	402,017	200,362	-	200,362	201,655	50%
Debt Service Interest & Fees	35,731	23,014	15,525	15,525	8,715	-	8,715	6,810	56%
Other Services & Charges	2,049,852	3,008,526	3,383,350	3,600,807	1,277,203	362,337	1,639,540	1,961,267	46%
Interfund Transfers Out	2,047,442	5,539,552	5,953,486	5,953,486	2,626,941	-	2,626,941	3,326,545	44%
PILOT	1,730,831	1,662,624	1,629,442	1,629,442	814,720	-	814,720	814,722	50%
Total Services & Charges	9,294,853	14,606,609	15,625,838	16,394,981	6,911,187	875,758	7,786,945	8,608,036	47%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	15,794,122	20,680,391	22,499,982	23,396,743	9,992,882	1,024,407	11,017,290	12,379,454	47%
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Net Surplus / (Deficit)	1,179,289	(230,166)	(1,115,119)	(2,011,880)	(455,619)		(1,480,026)		
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Beginning Cash Balance	3,482,307	4,618,205		4,204,418					
Cash Adjustments	(43,391)	(183,621)		-					
Ending Cash Balance	4,618,205	4,204,418		2,192,538	3,702,040				
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
June 30, 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									
Charges for Services	225,863	192,850	100,000	100,000	197,529		197,529	(97,529)	198%
Interest Earnings	35,872	90,537	25,000	25,000	24,815		24,815	185	99%
Interfund Transfers In	8,053	3,241,000	3,862,000	3,862,000	1,931,010		1,931,010	1,930,990	50%
Total Revenue	269,787	3,524,387	3,987,000	3,987,000	2,153,354		2,153,354	1,833,646	54%

Expenditures by Type									
Services & Charges									
Professional Services	11,896	65,611	-	113,792	11,669	102,123	113,791	1	100%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	11,896	65,611	-	113,792	11,669	102,123	113,791	1	100%

Capital	512,295	1,147,043	3,142,000	4,756,255	397,267	165,107	562,375	4,193,880	12%
Total Expenditures	524,191	1,212,655	3,142,000	4,870,047	408,936	267,230	676,166	4,193,881	14%

Net Surplus / (Deficit)	(254,403)	2,311,733	845,000	(883,047)	1,744,418		1,477,188		
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Beginning Cash Balance	2,150,002	1,888,226		4,187,432					
Cash Adjustments	(7,373)	(12,526)		-					
Ending Cash Balance	1,888,226	4,187,432		3,304,385	5,957,109				
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
June 30, 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									
Interest Earnings	26,882	39,720	20,000	20,000	5,913		5,913	14,087	30%
Total Revenue	26,882	39,720	20,000	20,000	5,913		5,913	14,087	30%

Expenditures									
Interfund Transfers Out	24,957	34,076	20,000	20,000	11,140	-	11,140	8,860	56%
Total Expenditures	24,957	34,076	20,000	20,000	11,140	-	11,140	8,860	56%

Net Surplus / (Deficit)	1,925	5,643	-	-	(5,227)		(5,227)
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Beginning Cash Balance	1,518,552	1,298,632		1,287,448		Cash Reserves Target 100% cash reserves for customer deposits
Cash Adjustments	(221,845)	(16,827)		-		
Ending Cash Balance	1,298,632	1,287,448		1,287,448	1,299,793	
Cash Reserves Target	1,298,632	1,287,448		1,287,448		

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
June 30, 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									
Interest Earnings	15,393	26,869	20,000	20,000	5,365		5,365	14,635	27%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	1,987,140	2,013,000	1,821,486	1,821,486	609,000		609,000	1,212,486	33%
Total Revenue	2,002,533	2,039,869	1,841,486	1,841,486	614,365		614,365	1,227,121	33%

Expenditures by Type									
Services & Charges									
Debt Service Principal	-	2,653,962	1,338,099	1,338,099	-	1,058,099	1,058,099	280,000	79%
Debt Service Interest & Fees	284,967	803,857	483,387	483,387	221,475	221,062	442,537	40,850	92%
Interfund Transfers Out	15,827	25,229	20,000	20,000	6,526	-	6,526	13,474	33%
Total Services & Charges	300,794	3,483,048	1,841,486	1,841,486	228,002	1,279,161	1,507,163	334,324	82%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	300,794	3,483,048	1,841,486	1,841,486	228,002	1,279,161	1,507,163	334,324	82%
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Net Surplus / (Deficit)	1,701,739	(1,443,179)	-	-	386,363	(892,798)			
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Beginning Cash Balance	28,105	1,726,068		286,131					
Cash Adjustments	(3,776)	3,242		-					
Ending Cash Balance	1,726,068	286,131		286,131	672,984				
Cash Reserves Target	1,726,068	286,131		286,131					

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
June 30, 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									
Interest Earnings	25,420	39,016	20,000	20,000	6,631		6,631	13,369	33%
Total Revenue	25,420	39,016	20,000	20,000	6,631		6,631	13,369	33%

Expenditures									
Interfund Transfers Out	24,000	34,582	20,000	20,000	-	-	-	20,000	0%
Total Expenditures	24,000	34,582	20,000	20,000	-	-	-	20,000	0%

Net Surplus / (Deficit)	1,420	4,434	-	-	6,631		6,631
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Beginning Cash Balance	1,426,658	1,422,922		1,427,971			Cash Reserves Target 100% cash reserves per bond covenants and Crowe Horwath
Cash Adjustments	(5,156)	615		-			
Ending Cash Balance	1,422,922	1,427,971		1,427,971	1,436,993		
Cash Reserves Target	1,422,922	1,427,971		1,427,971			

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
June 30, 2020

Fund Name	Water Works Reserve Operations & Maintenance	Fund Number	629
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Fund Type	Enterprise Funds
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Control	City Funds
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	2018 Actual	2019 Actual	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	47,204	78,460	40,000	40,000	13,405		13,405	26,595	34%
Interfund Transfers In	52,249	225,552	200,000	200,000	16,931		16,931	183,069	8%
Total Revenue	99,453	304,012	240,000	240,000	30,336		30,336	209,664	13%

Expenditures									
Interfund Transfers Out	43,905	65,938	40,000	40,000	25,188	-	25,188	14,812	63%
Total Expenditures	43,905	65,938	40,000	40,000	25,188	-	25,188	14,812	63%

Net Surplus / (Deficit)	55,548	238,073	200,000	200,000	5,147		5,147
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Beginning Cash Balance	2,617,920	2,663,672		2,902,529		Cash Reserves Target 16.67% of annual operating expenses in Fund 620, net of transfers
Cash Adjustments	(9,797)	784		-		
Ending Cash Balance	2,663,672	2,902,529		3,102,529	2,912,652	
Cash Reserves Target	2,291,572	2,523,978		2,907,791		

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
June 30, 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									
Charges for Services	640,050	652,271	645,105	645,105	332,359		332,359	312,746	52%
Interest Earnings	34,121	57,505	25,197	25,197	9,896		9,896	15,301	39%
Other Income	-	365	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	674,171	710,141	670,302	670,302	342,255		342,255	328,047	51%

Expenditures by Type									
Personnel									
Salaries & Wages	148,298	108,341	115,313	115,313	58,307	-	58,307	57,006	51%
Fringe Benefits	69,760	44,267	48,247	48,247	25,861	-	25,861	22,386	54%
Total Personnel	218,059	152,608	163,560	163,560	84,168	-	84,168	79,392	51%

Supplies	32,495	29,334	16,265	44,785	10,994	19,564	30,558	14,227	68%
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Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	700	700	-	-	-	700	0%
Repairs & Maintenance	250,641	291,547	386,000	435,424	184,481	137,767	322,248	113,176	74%
Interfund Allocations	17,868	75,495	84,511	84,511	42,253	-	42,253	42,258	50%
Other Services & Charges	6,150	3,828	6,500	13,375	922	-	922	12,453	7%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	274,659	370,870	477,711	534,010	227,655	137,767	365,422	168,587	68%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	525,213	552,812	657,536	742,355	322,817	157,331	480,148	262,206	65%
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Net Surplus / (Deficit)	148,958	157,329	12,766	(72,053)	19,438		(137,893)		
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Beginning Cash Balance	1,866,378	2,014,803		2,173,605					
Cash Adjustments	(533)	1,473		-					
Ending Cash Balance	2,014,803	2,173,605		2,101,552	2,193,784				
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

June 30, 2020

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	38,517,931	39,245,887	38,680,677	38,680,677	18,214,621		18,214,621	20,466,056	47%
Interest Earnings	234,125	387,785	45,000	45,000	48,716		48,716	(3,716)	108%
Other Income	98,616	93,446	50,784	50,784	23,139		23,139	27,645	46%
Interfund Allocation Reimb	-	421,463	446,759	446,759	223,385		223,385	223,374	50%
Interfund Transfers In	456,442	327,330	145,000	145,000	52,007		52,007	92,993	36%
Total Revenue	39,307,114	40,475,911	39,368,220	39,368,220	18,561,868		18,561,868	20,806,352	47%

Expenditures by Division									
Sewers	6,335,739	5,790,685	6,803,657	9,361,910	2,682,031	3,052,667	5,734,698	3,627,212	61%
Concrete Crew	387,496	418,317	517,611	535,869	206,394	2,234	208,628	327,241	39%
Wastewater	29,273,354	32,455,408	34,798,285	36,154,401	24,297,197	1,874,770	26,171,967	9,982,434	72%
Organic Resources	1,557,590	1,609,596	1,656,029	1,663,929	826,085	118,486	944,571	719,358	57%
Total Expenditures	37,554,179	40,274,007	43,775,582	47,716,109	28,011,707	5,048,157	33,059,864	14,656,245	69%

Expenditures by Type									
Personnel									
Salaries & Wages	5,069,496	4,674,220	5,162,463	5,162,463	2,381,734	-	2,381,734	2,780,729	46%
Fringe Benefits	2,267,846	1,739,623	2,042,077	2,042,077	1,004,774	-	1,004,774	1,037,303	49%
Total Personnel	7,337,342	6,413,843	7,204,540	7,204,540	3,386,509	-	3,386,509	3,818,032	47%

Supplies	1,747,634	1,739,090	2,214,711	2,605,549	848,219	423,678	1,271,897	1,333,652	49%
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Services & Charges									
Professional Services	1,364,991	1,634,972	1,601,000	2,066,443	276,152	926,973	1,203,125	863,318	58%
Printing & Advertising	746	297	9,711	9,961	344	19	363	9,598	4%
Utilities	1,045,885	1,206,860	1,314,860	1,318,164	530,779	15,751	546,530	771,634	41%
Education & Training	12,948	17,885	41,500	41,500	8,279	223	8,502	32,998	20%
Travel	15,961	10,139	48,000	48,979	6,202	-	6,202	42,777	13%
Repairs & Maintenance	1,278,587	2,267,292	1,903,834	2,081,806	740,223	166,729	906,952	1,174,854	44%
Interfund Allocations	3,820,255	5,730,856	5,645,332	5,645,332	2,822,656	-	2,822,656	2,822,676	50%
Debt Service Principal	602,115	564,025	523,738	523,738	261,201	23,322	284,523	239,215	54%
Debt Service Interest & Fees	41,596	25,784	16,278	16,278	9,289	169	9,458	6,820	58%
Other Services & Charges	2,986,905	2,909,301	2,877,627	5,779,368	1,085,278	3,449,596	4,534,874	1,244,494	78%
Interfund Transfers Out	12,697,559	13,075,295	15,782,102	15,782,102	15,740,405	41,697	15,782,102	1	100%
PILOT	4,601,656	4,678,366	4,592,349	4,592,349	2,296,173	-	2,296,173	2,296,176	50%
Total Services & Charges	28,469,203	32,121,074	34,356,331	37,906,020	23,776,979	4,624,479	28,401,458	9,504,561	75%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	37,554,179	40,274,007	43,775,582	47,716,109	28,011,707	5,048,157	33,059,864	14,656,245	69%
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Net Surplus / (Deficit)	1,752,935	201,904	(4,407,362)	(8,347,889)	(9,449,839)		(14,497,996)		
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Beginning Cash Balance	13,004,372	15,164,622		15,409,455					
Cash Adjustments	407,315	42,928		-					
Ending Cash Balance	15,164,622	15,409,455		7,061,566	6,291,417				
Cash Reserves Target	1,877,709	2,013,700		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
June 30, 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									
Charges for Services	691,413	475,488	300,000	300,000	451,416		451,416	(151,416)	150%
Interest Earnings	150,885	282,731	60,000	60,000	74,732		74,732	(14,732)	125%
Debt Proceeds	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	3,219,930	5,000,000	7,911,000	7,911,000	7,911,000		7,911,000	-	100%
Total Revenue	4,062,227	5,758,219	8,271,000	8,271,000	8,437,148		8,437,148	(166,148)	102%

Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-
Capital	2,291,171	5,421,771	7,661,000	14,079,020	2,342,728	3,740,042	6,082,769	7,996,251	43%
Total Expenditures	2,291,171	5,421,771	7,661,000	14,079,020	2,342,728	3,740,042	6,082,769	7,996,251	43%

Net Surplus / (Deficit)	1,771,056	336,448	610,000	(5,808,020)	6,094,421	2,354,379
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Beginning Cash Balance	7,359,724	9,100,782		9,417,064		Cash Reserves Target No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	(29,997)	(20,166)		-		
Ending Cash Balance	9,100,782	9,417,064		3,609,044	15,795,051	
Cash Reserves Target	-	-		-	-	

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:

<p>2020 projects include:</p> <p><u>Capital Equipment</u></p> <p>Wastewater and Organic Resources:</p> <ul style="list-style-type: none"> • (1) cargo van with CNG - \$36,000 • (1) front end loader - \$310,000 • (1) pickup truck with plow - \$40,000 • (1) utility cart - \$15,000 <p>Sewers:</p> <ul style="list-style-type: none"> • (2) vacuum sweepers - \$550,000 • (1) hydro-excavator - \$275,000 • (2) pickup trucks with CNG - \$65,000 • (2) compressors - \$120,000 	<p><u>Wastewater Treatment Plant (WWTP) Upgrades</u></p> <p>Final Clarifiers 1-5: \$4.1M-\$5.3M</p> <ul style="list-style-type: none"> • Structural concrete repairs and tank coatings • Replace scrapper mechanism, bridges, drive assemblies, and handrail; rehabilitate weirs • Raise final clarifier 1-3 influent walls <p>Aeration Basins 1-4: \$520K-\$600K</p> <ul style="list-style-type: none"> • Replace pass 1-2 gates, provide new stop log frame and stop logs for east aeration tank influent channel isolation • Lengthen effluent weirs • Demolish old equipment and piping at tanks and in aeration gallery tunnel <p>Disinfection Building: \$1.6M-\$2.2M</p> <ul style="list-style-type: none"> • Replace chlorine and sulfur dioxide distribution systems; evaporators and scrubber system • Programmable logic controller and SCADA upgrades
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City of South Bend, Indiana
Monthly Financial Report
June 30, 2020

Fund Name	Sewage Works Reserve Operations & Maintenance	Fund Number	643
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Fund Type	Enterprise 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	94,712	151,410	120,000	120,000	25,506		25,506	94,494	21%
Interfund Transfers In	238,226	151,717	-	-	-		-	-	-
Total Revenue	332,938	303,127	120,000	120,000	25,506		25,506	94,494	21%

Expenditures									
Interfund Transfers Out	88,247	127,330	120,000	120,000	48,094	-	48,094	71,906	40%
Total Expenditures	88,247	127,330	120,000	120,000	48,094	-	48,094	71,906	40%

Net Surplus / (Deficit)	244,692	175,797	-	-	(22,588)		(22,588)
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Beginning Cash Balance	5,160,858	5,385,946		5,563,851		Cash Reserves Target 16.67% of annual operating expenses in Fund 641, net of transfers
Cash Adjustments	(19,604)	2,108		-		
Ending Cash Balance	5,385,946	5,563,851		5,563,851	5,550,801	
Cash Reserves Target	4,143,598	4,534,025		5,323,399		

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
June 30, 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									
Interest Earnings	87,392	119,465	45,000	45,000	11,765		11,765	33,235	26%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	9,173,661	7,780,676	7,788,015	7,788,015	7,788,015		7,788,015	-	100%
Total Revenue	9,261,052	7,900,141	7,833,015	7,833,015	7,799,780		7,799,780	33,235	100%
Expenditures by Type									
Services & Charges									
Debt Service Principal	7,147,038	5,931,732	6,076,557	6,076,557	-	6,076,557	6,076,557	-	100%
Debt Service Interest & Fees	2,004,813	1,844,562	1,708,458	1,708,458	854,395	852,164	1,706,559	1,899	100%
Interfund Transfers Out	-	-	-	-	-		-	-	-
Total Services & Charges	9,151,851	7,776,294	7,785,015	7,785,015	854,395	6,928,721	7,783,116	1,899	100%
Total Expenditures	9,151,851	7,776,294	7,785,015	7,785,015	854,395	6,928,721	7,783,116	1,899	100%
Net Surplus / (Deficit)	109,202	123,847	48,000	48,000	6,945,385		16,664		
Beginning Cash Balance	857,884	963,679		1,087,745		Cash Reserves Target 100% cash reserves per bond covenants			
Cash Adjustments	(3,407)	219		-					
Ending Cash Balance	963,679	1,087,745		1,135,745	8,034,994				
Cash Reserves Target	963,679	1,087,745		1,135,745					

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
June 30, 2020

Fund Name	Sewage Debt Service Reserve	Fund Number	653
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									
Interest Earnings	65,897	87,669	45,000	45,000	20,174		20,174	24,826	45%
Total Revenue	65,897	87,669	45,000	45,000	20,174		20,174	24,826	45%

Total Expenditures	-	-	-	-	-	-	-	-	-
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Net Surplus / (Deficit)	65,897	87,669	45,000	45,000	20,174		20,174
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Beginning Cash Balance	4,138,349	4,204,246		4,291,915		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">Cash Reserves Target</td> </tr> <tr> <td style="text-align: center;">100% cash reserves per bond covenants and Crowe Horwath</td> </tr> </table>	Cash Reserves Target	100% cash reserves per bond covenants and Crowe Horwath
Cash Reserves Target								
100% cash reserves per bond covenants and Crowe Horwath								
Cash Adjustments	-	-		-				
Ending Cash Balance	4,204,246	4,291,915		4,336,915	4,312,089			
Cash Reserves Target	4,204,246	4,291,915		4,336,915				

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

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

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

City of South Bend, Indiana
Monthly Financial Report
June 30, 2020

Fund Name	Sewage Works Customer Deposit	Fund Number	654
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Fund Type	Enterprise 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	-	3,107	25,000	25,000	2,235		2,235	22,765	9%
Total Revenue	-	3,107	25,000	25,000	2,235		2,235	22,765	9%

Expenditures									
Interfund Transfers Out	-	-	25,000	25,000	3,912	-	3,912	21,088	16%
Total Expenditures	-	-	25,000	25,000	3,912	-	3,912	21,088	16%

Net Surplus / (Deficit)	-	3,107	-	-	(1,677)		(1,677)
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Beginning Cash Balance	-	204,693		413,157		Cash Reserves Target 100% cash reserves for customer deposits
Cash Adjustments	204,693	205,357		-		
Ending Cash Balance	204,693	413,157		413,157	570,212	
Cash Reserves Target	204,693	413,157		413,157		

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
June 30, 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									
Charges for Services	447,240	447,563	451,610	451,610	223,128		223,128	228,482	49%
Interest Earnings	14,198	15,370	4,949	4,949	2,289		2,289	2,660	46%
Other Income	-	103	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	461,438	463,036	456,559	456,559	225,416		225,416	231,142	49%

Expenditures by Type									
Personnel									
Salaries & Wages	43,222	61,398	73,920	73,920	-	-	-	73,920	0%
Fringe Benefits	3,307	4,659	5,655	5,655	-	-	-	5,655	0%
Total Personnel	46,529	66,057	79,575	79,575	-	-	-	79,575	0%

Supplies	1,184	-	5,000	5,000	400	-	400	4,600	8%
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Services & Charges									
Repairs & Maintenance	9,606	-	-	-	-	-	-	-	-
Interfund Allocations	31,381	40,243	42,385	42,385	21,193	-	21,193	21,192	50%
Debt Service Principal	48,404	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	576	-	-	-	-	-	-	-	-
Other Services & Charges	5,773	3,419	6,500	6,500	1,005	-	1,005	5,495	15%
Interfund Transfers Out	550,000	550,000	300,000	300,000	150,000	-	150,000	150,000	50%
Total Services & Charges	645,740	593,662	348,885	348,885	172,198	-	172,198	176,687	49%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	693,453	659,719	433,460	433,460	172,598	-	172,598	260,862	40%
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Net Surplus / (Deficit)	(232,015)	(196,683)	23,099	23,099	52,818	-	52,818		
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Beginning Cash Balance	822,096	593,308		398,183					
Cash Adjustments	3,227	1,558		-					
Ending Cash Balance	593,308	398,183		421,282	450,001				
Cash Reserves Target	173,363	164,930		108,365					

Cash Reserves Target
25% of Annual expenditures

Fund Purpose:
This fund accounts for the fall and spring leaf collection program. This program is managed by the Department of Public Works through the Streets division.

This fund was established in 1989 (ordinance 8007-89) in response to the problems brought about by the layers of dead leaves that collect in the fall. The City instituted a leaf pick-up program, called "Operation Re-Leaf," which encompassed using leaf vacuums as the primary collection tool. The City collects and disposes of leaves for residents to mitigate the practice of burning leaves. Burning leaves impacts air quality and can cause house/wild fires.
(Ord. No. 7895-88, § 1; Ord. No. 8023-89, § 1; Ord. No. 9641-05, § I, 11-18-05)

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

Explanation of Expenditures, Staffing, and Significant Changes/Variations:
In 2017, in an effort to attract candidates who will stay for the entire program, the hourly wage was increased from \$10.20 per hour to \$13.00 per hour with the possibility of a \$3.00 an hour attendance bonus for those employees who work until the last day of the program. In 2018, the hourly wage was increased to a flat \$16.00 per hour. In addition, a job fair was held with on-site interviews for those who attended. This approach, coupled with the increased hourly wage, improved retention. The City plans to continue this practice.

Interfund Transfers Out are for supervisory wages, supplies, fuel, 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
June 30, 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									
Charges for Services	-	517,091	1,041,360	1,041,360	518,811		518,811	522,549	50%
Interest Earnings	-	1,341	-	-	1,769		1,769	(1,769)	-
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	-	518,432	1,041,360	1,041,360	520,579		520,579	520,780	50%

Expenditures by Type									
Services & Charges									
Professional Services	-	54,500	-	5,500	4,000	1,500	5,500	-	100%
Other Services & Charges	-	-	-	-	64	-	64	(64)	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	54,500	-	5,500	4,064	1,500	5,564	(64)	101%
Capital	-	275,886	825,000	866,230	23,648	47,573	71,221	795,009	8%
Total Expenditures	-	330,386	825,000	871,730	27,712	49,073	76,785	794,945	9%

Net Surplus / (Deficit)	-	188,046	216,360	169,630	492,867		443,795
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Beginning Cash Balance	-	-	124,406		-	Cash Reserves Target 25% of Annual expenditures
Cash Adjustments	-	(63,640)	-		-	
Ending Cash Balance	-	124,406	294,036	610,392		
Cash Reserves Target	-	82,597	217,933		-	

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
June 30, 2020

Fund Name	Unsafe Building						Fund Number	219	
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.		Budget
Revenue									
Fines, Forfeitures, and Fees	193,536	263,172	111,100	111,100	24,017		24,017	87,083	22%
Interest Earnings	5,889	18,352	-	-	3,851		3,851	(3,851)	-
Other Income	-	2,298	400	400	-		-	400	0%
Interfund Transfers In	648,273	681,491	-	-	-		-	-	-
Total Revenue	847,699	965,314	111,500	111,500	27,868		27,868	83,632	25%
Expenditures by Subdivisions									
NEAT Crew	448,386	435,893	-	35,895	23,896	-	23,896	11,999	67%
Unsafe Building	236,555	156,655	111,500	120,500	51,175	25,871	77,046	43,454	64%
Total Expenditures	684,941	592,547	111,500	156,395	75,071	25,871	100,942	55,453	65%
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	-	5,458	2,257	71%
Services & Charges									
Professional Services	37,725	39,500	16,300	25,300	14,160	6,190	20,350	4,950	80%
Repairs & Maintenance	223,202	153,241	-	-	-	-	-	-	-
Interfund Allocations	57,916	34,894	-	-	-	-	-	-	-
Other Services & Charges	68,404	73,977	95,200	123,380	55,453	19,681	75,134	48,246	61%
Interfund Transfers Out	27,500	-	-	-	-	-	-	-	-
Total Services & Charges	414,748	301,612	111,500	148,680	69,613	25,871	95,484	53,196	64%
Capital	-	24,580	-	-	-	-	-	-	-
Total Expenditures	684,941	592,547	111,500	156,395	75,071	25,871	100,942	55,453	65%
Net Surplus / (Deficit)	162,757	372,767	-	(44,895)	(47,203)		(73,074)		
Beginning Cash Balance	379,148	543,230		923,154					
Cash Adjustments	1,325	7,157		-					
Ending Cash Balance	543,230	923,154		878,259	877,534				
Cash Reserves Target	-	-		-	-				

Cash Reserves Target
No reserve requirement

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
June 30, 2020

Fund Name	Rental Units Regulation					Fund Number	221		
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.		Budget
Revenue									
Fines, Forfeitures, and Fees	310	7,375	100,000	100,000	5,950		5,950	94,050	6%
Interest Earnings	137	351	200	200	161		161	39	80%
Interfund Transfers In	-	-	245,626	245,626	122,812		122,812	122,814	50%
Total Revenue	447	7,726	345,826	345,826	128,923		128,923	216,903	37%
Expenditures by Type									
Personnel									
Salaries & Wages	-	-	183,678	183,678	57,169	-	57,169	126,509	31%
Fringe Benefits	-	-	82,188	82,188	28,057	-	28,057	54,131	34%
Total Personnel	-	-	265,866	265,866	85,226	-	85,226	180,640	32%
Supplies	-	-	7,160	7,160	-	-	-	7,160	0%
Services & Charges									
Professional Services	-	-	54,000	54,000	1,505	-	1,505	52,495	3%
Printing & Advertising	-	-	4,000	4,000	-	-	-	4,000	0%
Education & Training	-	-	1,200	1,200	-	-	-	1,200	0%
Travel	-	-	1,200	1,200	-	-	-	1,200	0%
Repairs & Maintenance	-	-	2,400	2,400	-	-	-	2,400	0%
Interfund Allocations	-	-	-	-	-	-	-	-	-
Other Services & Charges	5	-	10,000	10,000	1,748	-	1,748	8,252	17%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	5	-	72,800	72,800	3,254	-	3,254	69,547	4%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	5	-	345,826	345,826	88,479	-	88,479	257,347	26%
Net Surplus / (Deficit)	442	7,726	-	-	40,444		40,444		
Beginning Cash Balance	9,685	10,105		17,823					
Cash Adjustments	(22)	(9)		-					
Ending Cash Balance	10,105	17,823		17,823	58,297				
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

June 30, 2020

Fund Name	Code Enforcement Fund	Fund Number	230
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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									
Licenses & Permits	-	-	31,200	31,200	14,425		14,425	16,775	46%
Charges for Services	-	-	53,250	53,250	23,459		23,459	29,792	44%
Fines, Forfeitures, and Fees	-	-	304,000	304,000	145,201		145,201	158,799	48%
Interest Earnings	-	-	-	-	578		578	(578)	-
Other Income	-	-	2,725	2,725	1,711		1,711	1,014	63%
Interfund Allocation Reimb	-	-	76,927	76,927	25,639		25,639	51,288	33%
Interfund Transfers In	-	-	3,619,593	3,619,593	1,809,789		1,809,789	1,809,804	50%
Total Revenue	-	-	4,087,695	4,087,695	2,020,802		2,020,802	2,066,894	49%

Expenditures by Subdivisions									
Neighborhood Code Enforce.	-	-	2,565,948	2,565,948	955,816	44,634	1,000,451	1,565,497	39%
NEAT Crew	-	-	544,158	544,158	201,485	38,175	239,660	304,498	44%
Animal Resource Center	-	-	977,589	977,589	450,402	24,735	475,137	502,452	49%
Total Expenditures	-	-	4,087,695	4,087,695	1,607,703	107,544	1,715,247	2,372,447	42%

Expenditures by Type									
Personnel									
Salaries & Wages	-	-	1,489,523	1,489,523	684,312	-	684,312	805,211	46%
Fringe Benefits	-	-	630,253	630,253	286,964	-	286,964	343,289	46%
Total Personnel	-	-	2,119,776	2,119,776	971,276	-	971,276	1,148,500	46%

Supplies	-	-	163,700	163,700	41,986	10,709	52,696	111,004	32%
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Services & Charges									
Professional Services	-	-	110,300	110,300	18,892	24,749	43,640	66,660	40%
Printing & Advertising	-	-	24,305	24,305	5,454	1,113	6,567	17,738	27%
Utilities	-	-	30,223	30,223	15,491	1,266	16,757	13,466	55%
Education & Training	-	-	15,000	15,000	(1,393)	-	(1,393)	16,393	-9%
Travel	-	-	2,400	2,400	3,826	-	3,826	(1,426)	159%
Repairs & Maintenance	-	-	410,650	413,650	64,944	2,322	67,266	346,384	16%
Interfund Allocations	-	-	814,847	814,847	394,595	-	394,595	420,252	48%
Debt Service Principal	-	-	104,314	104,314	36,726	12,182	48,909	55,405	47%
Debt Service Interest & Fees	-	-	7,770	7,770	2,113	753	2,866	4,904	37%
Other Services & Charges	-	-	284,410	281,410	53,793	54,450	108,243	173,167	38%
Total Services & Charges	-	-	1,804,219	1,804,219	594,441	96,835	691,275	1,112,943	38%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	-	-	4,087,695	4,087,695	1,607,703	107,544	1,715,247	2,372,447	42%
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Net Surplus / (Deficit)	-	-	-	-	413,099		305,554		
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Beginning Cash Balance	-	-	-	-	-				
Cash Adjustments	-	-	-	-	-				
Ending Cash Balance	-	-	-	-	372,593				
Cash Reserves Target	-	-	-	408,770					

Cash Reserves Target
10% of Annual expenditures

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
June 30, 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	14,425		14,425	16,775	46%
Charges for Services	56,229	57,616	53,250	53,250	23,459		23,459	29,792	44%
Fines, Forfeitures, and Fees	536,051	549,637	515,100	515,100	177,297		177,297	337,803	34%
Interest Earnings	6,027	18,704	200	200	4,590		4,590	(4,390)	2295%
Other Income	58,590	12,659	3,125	3,125	1,711		1,711	1,414	55%
Interfund Allocation Reimb	-	73,304	76,927	76,927	25,639		25,639	51,288	33%
Interfund Transfers In	1,665,326	3,210,400	3,865,219	3,865,219	1,932,601		1,932,601	1,932,618	50%
Total Revenue	2,354,210	3,956,977	4,545,021	4,545,021	2,179,722		2,179,722	2,365,300	48%
Expenditures by Fund									
Consolidated Bldg Fund (#600)	2,678,595	3,001,390	-	270,543	24,415	239,990	264,405	6,138	98%
Rental Units Regulation (#221)	5	-	345,826	345,826	88,479	-	88,479	257,347	26%
Unsafe Building Fund (#219)	684,941	592,547	111,500	156,395	75,071	25,871	100,942	55,453	65%
Code Enforcement Fund (#230)	-	-	4,087,695	4,087,695	1,607,703	107,544	1,715,247	2,372,448	42%
Total Expenditures	3,363,542	3,593,937	4,545,021	4,860,459	1,795,669	373,405	2,169,074	2,691,386	45%
Expenditures by Division									
Neighborhood Code Enfor.	1,712,624	1,923,446	2,565,948	2,796,409	959,868	268,768	1,228,636	1,567,773	44%
NEAT Crew	448,386	435,893	544,158	580,053	225,381	38,175	263,556	316,497	45%
Rental Safety Verification Program	59,234	144,603	345,826	348,002	90,655	-	90,655	257,347	26%
Unsafe Building	236,555	156,655	111,500	120,500	51,175	25,871	77,046	43,454	64%
Animal Care & Control	906,737	933,341	977,589	1,015,495	468,590	40,591	509,181	506,314	50%
Total Expenditures	3,363,537	3,593,937	4,545,021	4,860,459	1,795,669	373,405	2,169,074	2,691,385	45%
Expenditures by Type									
Personnel									
Salaries & Wages	1,298,997	1,437,429	1,673,201	1,673,201	741,481	-	741,481	931,720	44%
Fringe Benefits	595,651	538,583	712,441	712,441	315,021	-	315,021	397,420	44%
Total Personnel	1,894,648	1,976,013	2,385,642	2,385,642	1,056,502	-	1,056,502	1,329,140	44%
Supplies	117,767	108,267	170,860	211,141	67,619	16,964	84,583	126,558	40%
Services & Charges									
Professional Services	172,494	177,400	180,600	190,983	35,747	31,130	66,877	124,106	35%
Printing & Advertising	8,771	11,255	28,305	28,305	5,454	1,113	6,567	21,738	23%
Utilities	31,852	34,801	30,223	30,223	15,491	1,266	16,757	13,466	55%
Education & Training	6,089	6,873	16,200	16,200	(1,393)	-	(1,393)	17,593	-9%
Travel	4,869	6,444	3,600	3,600	3,826	-	3,826	(226)	106%
Repairs & Maintenance	275,449	233,178	413,050	426,253	66,722	10,747	77,469	348,784	18%
Interfund Allocations	517,905	719,048	814,847	814,847	394,595	-	394,595	420,252	48%
Debt Service Principal	64,323	80,098	104,314	104,314	36,726	12,182	48,909	55,405	47%
Debt Service Interest & Fees	7,135	6,144	7,770	7,770	2,113	753	2,866	4,904	37%
Other Services & Charges	154,741	177,849	389,610	641,181	112,266	299,250	411,516	229,665	64%
Interfund Transfers Out	27,500	-	-	-	-	-	-	-	-
Total Services & Charges	1,271,127	1,453,091	1,988,519	2,263,676	671,547	356,441	1,027,989	1,235,687	45%
Capital	80,000	56,567	-	-	-	-	-	-	-
Total Expenditures	3,363,542	3,593,937	4,545,021	4,860,459	1,795,669	373,405	2,169,074	2,691,385	45%
Net Surplus / (Deficit)	(1,009,331)	363,040	-	(315,438)	384,053		10,648		

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2020**

Fund Name	Central Services	Fund Number	222
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									
Licenses & Permits	4,107	3,320	4,440	4,440	790		790	3,650	18%
Charges for Services	2,806,873	7,496,447	8,304,859	8,304,933	3,373,120		3,373,120	4,931,813	41%
Interest Earnings	10,656	22,362	12,000	12,000	3,619		3,619	8,381	30%
Other Income	5,006,296	5,417,866	4,944,250	4,944,350	26,436		26,436	4,917,914	1%
Interfund Allocation Reimb	392,410	610,726	122,143	122,143	61,063		61,063	61,080	50%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	8,220,343	13,550,721	13,387,692	13,387,866	3,465,028		3,465,028	9,922,838	26%

Expenditures by Division										
Equipment Services	2,639,137	7,000,441	7,812,107	8,017,413	3,104,074		9,138	3,113,212	4,904,201	39%
Central Stores	245,265	284,301	-	26	26		-	26	-	99%
Print Shop	142,462	160,886	10,018	13,581	8,057	515	8,572	5,009	63%	
Radio Shop	279,334	230,894	275,518	276,224	106,493	1,299	107,792	168,432	39%	
Building Maintenance	208,440	177,588	213,243	213,243	94,346		94,346	118,897	44%	
Facilities Management	-	120,439	122,143	122,143	48,067		48,067	74,076	39%	
Utilities & Services	4,528,950	4,950,465	4,870,250	4,994,540	-		-	4,994,540	0%	
Sustainability	304,308	6,002	-	-	-		-	-	-	
Total Expenditures	8,347,896	12,931,016	13,303,279	13,637,170	3,361,062	10,952	3,372,014	10,265,155	25%	

Expenditures by Type									
Personnel									
Salaries & Wages	2,061,867	1,920,693	2,092,572	2,092,572	889,238		889,238	1,203,334	42%
Fringe Benefits	930,977	731,886	894,766	894,766	390,567		390,567	504,199	44%
Total Personnel	2,992,844	2,652,580	2,987,338	2,987,338	1,279,806		1,279,806	1,707,533	43%

Supplies	134,464	4,515,181	4,870,798	4,888,320	1,773,321		5,991	1,779,312	3,109,008	36%
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Services & Charges									
Professional Services	30,814	8,439	13,000	13,000	-		-	13,000	0%
Printing & Advertising	4,809	715	7,821	7,821	222		222	7,599	3%
Utilities	4,587,384	5,013,625	4,935,174	5,059,464	28,050		28,050	5,031,414	1%
Education & Training	12,049	4,603	20,050	20,900	7,029		7,029	13,871	34%
Travel	1,251	481	4,000	3,800	-		-	3,800	0%
Repairs & Maintenance	61,011	56,339	54,400	58,588	33,186	3,370	36,556	22,032	62%
Interfund Allocations	411,263	648,014	306,521	306,521	153,263		153,263	153,258	50%
Debt Service Principal	13,606	14,248	14,818	14,818	7,336	1,520	8,856	5,962	60%
Debt Service Interest & Fees	1,566	1,029	463	463	304	11	315	148	68%
Grants & Subsidies	5,320	2,434	-	-	-		-	-	-
Other Services & Charges	14,514	13,329	17,405	19,646	7,055	61	7,115	12,531	36%
Interfund Transfers Out	77,000	-	71,491	256,491	71,491		71,491	185,000	28%
Total Services & Charges	5,220,588	5,763,256	5,445,143	5,761,512	307,936	4,962	312,897	5,448,615	5%

Capital	-	-	-	-	-		-	-	-
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Total Expenditures	8,347,896	12,931,016	13,303,279	13,637,170	3,361,062	10,952	3,372,014	10,265,156	25%
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Net Surplus / (Deficit)	(127,553)	619,705	84,413	(249,304)	103,966		93,014		
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Beginning Cash Balance	1,085,494	1,003,425		1,455,158			Cash Reserves Target		
Cash Adjustments	45,485	(167,972)		-			10% of Annual expenditures, excluding utility accounting		
Ending Cash Balance	1,003,425	1,455,158		1,205,854	1,629,364				
Cash Reserves Target	381,895	798,055		864,263					

Fund Purpose:
This fund tracks the operating costs of the Central Services Division. The Division provides a variety of services to other city departments, along with several local county, state and federal agencies. Central Services consists of 4 cost centers: Equipment Services, Building Maintenance, Radio Shop, and Facilities Management. The Department of Administration & Finance oversees the Central Services Division. Also, the electric and natural gas costs for the entire City are paid out of this fund and allocated back to departments.

- Explanation of Revenue Sources:**
- Equipment Services and Radio Shop provide repair and maintenance services for the City's fleet and some external customers (governmental units such as St Joseph County and local township fire departments). Parts and labor for each workorder are charged back to City departments or billed to the external customers.
 - Building Maintenance provides repair and maintenance services to the City's facilities. This cost center is partially funded through internal labor rates.
 - Equipment Services also receives business licensing revenue from performing inspections of taxi cabs. This revenue has declined dramatically in the past two years due to the popularity of ride sharing services such as Uber and Lyft.
 - Facilities Management is funded by an allocation.
 - This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures, Staffing, and Significant Changes/Variations:
In 2020, the Financial Specialist Senior will be replaced with an Executive Assistant. Two cost centers will be discontinued: Central Stores/Purchasing and Print Shop. The only remaining cost associated with the Print Shop is the principal and interest payments on two commercial-grade printers, to be paid off in 2021. Central Purchasing will move back to the Department of Administration & Finance's budget in the General Fund (#101). From 2018 to 2019, Supplies Expense and Charges for Services Revenue increased due to a change in revenue and expense recognition. Central Services capital expenditures are tracked in the Central Services Capital Fund (#224). Transfers Out of the Central Services Operating Fund (#222) to the capital fund (#224) typically match the budgeted capital expenditures. In 2019, \$300,000 was transferred to the capital fund for purchase of fleet management software.

City of South Bend, Indiana
Monthly Financial Report
June 30, 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									
Interest Earnings	2,734	3,218	2,000	2,000	(12)		(12)	2,012	-1%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	77,000	-	71,491	256,491	71,491		71,491	185,000	28%
Total Revenue	79,734	3,218	73,491	258,491	71,479		71,479	187,012	28%

Expenditures by Type

Supplies	8,905	4,718	-	5,501	5,501	-	5,501	-	100%
Services & Charges									
Repairs & Maintenance	18,697	63,060	63,000	63,000	-	-	-	63,000	0%
Debt Service Principal	-	3,881	7,711	2,210	-	-	-	2,210	0%
Debt Service Interest & Fees	-	365	780	780	-	-	-	780	0%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	18,697	67,305	71,491	65,990	-	-	-	65,990	0%
Capital	77,871	77,795	-	208,194	86,325	112,036	198,361	9,833	95%
Total Expenditures	105,474	149,818	71,491	279,685	91,826	112,036	203,861	75,823	73%
Net Surplus / (Deficit)	(25,740)	(146,601)	2,000	(21,194)	(20,347)		(132,383)		

Beginning Cash Balance	194,599	168,196		21,921					
Cash Adjustments	(664)	326		-					
Ending Cash Balance	168,196	21,921		727	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
June 30, 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	117,720	28,722	28,722	30,006		30,006	(1,284)	104%
Other Income	703,577	989,555	2,000	1,407,210	1,481,586		1,481,586	(74,376)	105%
Interfund Allocation Reimb	2,053,107	3,944,597	2,914,500	2,914,500	1,457,238		1,457,238	1,457,262	50%
Interfund Transfers In	-	-	-	49,087	49,087		49,087	-	100%
Total Revenue	2,827,061	5,051,872	2,945,222	4,399,519	3,017,917		3,017,917	1,381,602	69%

Expenditures by Division									
Safety/Risk Management	225,183	232,240	213,267	213,267	96,454	898	97,352	115,915	46%
Liability Insurance	715,424	677,290	815,000	815,000	90,704	24,043	114,747	700,253	14%
Business Insurance	1,380,506	742,777	2,001,965	2,096,092	412,566	16,937	429,503	1,666,589	20%
Workers' Compensation	1,264,573	1,479,416	1,029,000	1,029,095	758,425	10,783	769,208	259,887	75%
Catastrophic Events	208,887	650,224	-	968,627	1,559	950,069	951,627	17,000	98%
Total Expenditures	3,794,574	3,781,947	4,059,232	5,122,081	1,359,707	1,002,730	2,362,438	2,759,644	46%

Expenditures by Type									
Personnel									
Salaries & Wages	188,273	152,168	162,412	162,412	65,861	-	65,861	96,551	41%
Fringe Benefits	85,214	61,226	67,612	67,612	24,053	-	24,053	43,559	36%
Other Personnel Costs	37,684	33,353	40,000	40,095	6,812	10,783	17,595	22,500	44%
Total Personnel	311,170	246,747	270,024	270,119	96,725	10,783	107,509	162,610	40%

Supplies	10,108	51,453	12,950	12,950	1,537	-	1,537	11,413	12%
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Services & Charges									
Professional Services	903,446	521,468	984,929	1,082,556	341,066	34,062	375,128	707,428	35%
Printing & Advertising	-	-	483	483	-	-	-	483	0%
Education & Training	13,336	29,927	20,000	20,000	285	-	285	19,715	1%
Travel	2,743	3,245	3,000	3,000	356	-	356	2,644	12%
Repairs & Maintenance	105,403	31,110	2,000	2,000	822	-	822	1,178	41%
Interfund Allocations	111,929	144,621	77,446	77,446	38,722	-	38,722	38,724	50%
Insurance	1,640,270	2,010,853	1,535,000	1,535,000	743,942	6,918	750,860	784,140	49%
Other Services & Charges	565,379	169,766	1,153,400	1,149,900	134,694	898	135,592	1,014,308	12%
Interfund Transfers Out	25,425	-	-	-	-	-	-	-	-
Total Services & Charges	3,367,932	2,910,989	3,776,258	3,870,385	1,259,886	41,878	1,301,764	2,568,620	34%

Capital	105,364	572,758	-	968,627	1,559	950,069	951,627	17,000	98%
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Total Expenditures	3,794,574	3,781,947	4,059,232	5,122,081	1,359,707	1,002,730	2,362,438	2,759,643	46%
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Net Surplus / (Deficit)	(967,513)	1,269,925	(1,114,010)	(722,562)	1,658,210		655,479		
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Beginning Cash Balance	4,674,728	3,696,778		4,961,426					
Cash Adjustments	(10,437)	(5,277)		-					
Ending Cash Balance	3,696,778	4,961,426		4,238,864	6,659,363				
Cash Reserves Target	1,897,287	1,890,973		2,561,041					

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
June 30, 2020

Fund Name	IT / Innovation / 311 Call Center	Fund Number	279
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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									
Interfund Allocation Reimb	6,788,985	7,991,331	6,656,930	6,656,930	3,328,460		3,328,460	3,328,470	50%
Charges for Services	-	92,585	-	111,796	111,796		111,796	-	100%
Other Income	47,427	66,798	32,690	33,565	27,108		27,108	6,457	81%
Donations	100,000	-	-	-	-		-	-	-
Interest Earnings	30,723	67,048	10,000	10,000	10,926		10,926	(926)	109%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	6,967,135	8,217,762	6,699,620	6,812,291	3,478,290		3,478,290	3,334,001	51%

Expenditures by Division									
311 Call Center	526,971	519,646	578,196	579,154	226,512	8	226,520	352,634	39%
Innovation & Technology	5,264,986	7,348,706	6,828,730	9,038,406	3,713,393	2,417,990	6,131,382	2,907,024	68%
Total Expenditures	5,791,956	7,868,352	7,406,926	9,617,560	3,939,904	2,417,998	6,357,902	3,259,658	66%

Expenditures by Type									
Personnel									
Salaries & Wages	1,558,863	1,689,240	1,981,340	1,981,340	906,210	-	906,210	1,075,130	46%
Fringe Benefits	619,247	569,382	748,836	748,836	344,527	-	344,527	404,309	46%
Total Personnel	2,178,109	2,258,622	2,730,176	2,730,176	1,250,736	-	1,250,736	1,479,439	46%

Supplies	119,984	169,850	164,850	178,260	31,585	2,973	34,559	143,701	19%
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Services & Charges									
Professional Services	710,365	1,065,128	615,700	1,846,094	445,167	969,702	1,414,869	431,225	77%
Printing & Advertising	298	5,181	5,270	5,270	-	-	-	5,270	0%
Education & Training	15,237	22,957	57,900	72,137	8,433	7,900	16,333	55,804	23%
Travel	20,941	32,456	27,110	31,381	7,385	-	7,385	23,996	24%
Repairs & Maintenance	2,246,257	2,975,430	2,839,472	3,776,345	1,623,731	1,224,712	2,848,442	927,903	75%
Interfund Allocations	5,211	6,785	5,911	5,911	2,953	-	2,953	2,958	50%
Debt Service Principal	209,189	391,117	522,557	522,557	334,111	84,204	418,315	104,242	80%
Debt Service Interest & Fees	26,836	52,924	49,356	49,356	36,617	6,809	43,426	5,930	88%
Grants & Subsidies	25,000	-	-	-	-	-	-	-	-
Other Services & Charges	234,530	287,902	388,624	400,073	199,186	121,697	320,884	79,189	80%
Interfund Transfers Out	-	600,000	-	-	-	-	-	-	-
Total Services & Charges	3,493,863	5,439,880	4,511,900	6,709,124	2,657,583	2,415,024	5,072,607	1,636,517	76%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	5,791,956	7,868,352	7,406,926	9,617,560	3,939,904	2,417,998	6,357,902	3,259,657	66%
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Net Surplus / (Deficit)	1,175,179	349,410	(707,306)	(2,805,269)	(461,614)		(2,879,612)		
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Beginning Cash Balance	1,589,083	2,758,297		3,108,342					
Cash Adjustments	(5,964)	636		-					
Ending Cash Balance	2,758,297	3,108,342		303,073	2,720,782				
Cash Reserves Target	-	-		-					

Cash Reserves Target
No reserve requirement

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 its budget is fully allocated each year.

Explanation of Expenditures, Staffing, and Significant Changes/Variations:
ERP Implementation: In 2019, \$600,000 (from prior year reserves) was transferred to the County Option Income Tax (COIT) Fund (#404) to cover the cost of the new enterprise resource planning (ERP) software implementation. The ERP implementation is estimated to cost about \$3 million with an anticipated go-live date of April 1, 2020.
Mayoral Initiatives: 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, employees (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
June 30, 2020

Fund Name	Self-Funded Employee Benefits						Fund Number	711	
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									
Charges for Services	18,067,948	13,344,016	15,989,183	15,989,183	7,946,206		7,946,206	8,042,977	50%
Other Income	440,913	397,653	385,000	385,000	90,666		90,666	294,334	24%
Interest Earnings	209,508	288,858	77,097	77,097	46,267		46,267	30,830	60%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	18,718,369	14,030,527	16,451,280	16,451,280	8,083,139		8,083,139	8,368,141	49%
Expenditures by Subdivision									
Health Insurance	15,677,149	15,517,230	17,287,245	17,294,968	6,471,255	110,548	6,581,803	10,713,165	38%
Workplace Wellness Clinic	862,693	1,108,117	1,104,308	1,122,404	517,063	600,543	1,117,606	4,798	100%
Employee Wellness	76,217	86,863	91,160	91,160	25,736	42,136	67,872	23,288	74%
Total Expenditures	16,616,059	16,712,210	18,482,713	18,508,532	7,014,055	753,226	7,767,281	10,741,251	42%
Expenditures by Type									
Personnel									
Other Personnel Costs	14,459,995	14,704,500	16,416,939	16,416,939	6,060,939	47,007	6,107,946	10,308,993	37%
Total Personnel	14,459,995	14,704,500	16,416,939	16,416,939	6,060,939	47,007	6,107,946	10,308,993	37%
Supplies	74,825	198,245	85,000	103,096	78,319	19,984	98,304	4,792	95%
Services & Charges									
Professional Services	1,046,223	1,163,954	1,246,508	1,254,231	554,159	686,235	1,240,394	13,837	99%
Printing & Advertising	-	-	100	100	-	-	-	100	0%
Insurance	610,829	632,597	732,666	732,666	319,343	-	319,343	413,323	44%
Other Services & Charges	10,473	12,913	1,500	1,500	1,295	-	1,295	205	86%
Interfund Transfers Out	413,714	-	-	-	-	-	-	-	-
Total Services & Charges	2,081,238	1,809,464	1,980,774	1,988,497	874,797	686,235	1,561,032	427,465	79%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	16,616,059	16,712,210	18,482,713	18,508,532	7,014,055	753,226	7,767,281	10,741,250	42%
Net Surplus / (Deficit)	2,102,310	(2,681,683)	(2,031,433)	(2,057,252)	1,069,084		315,858		
Beginning Cash Balance	9,935,961	11,997,127		9,277,319					
Cash Adjustments	(41,144)	(38,125)		-					
Ending Cash Balance	11,997,127	9,277,319		7,220,067	10,421,708				
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
June 30, 2020

Fund Name	Unemployment Compensation					Fund Number	713		
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									
Charges for Services	-	-	7,357	7,357	3,361		3,361	3,996	46%
Interest Earnings	3,816	5,213	1,189	1,189	771		771	418	65%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	3,816	5,213	8,546	8,546	4,133		4,133	4,414	48%
Expenditures by Type									
Personnel									
Other Personnel Costs	20,480	32,957	55,000	55,000	52,736		52,736	2,264	96%
Total Personnel	20,480	32,957	55,000	55,000	52,736		52,736	2,264	96%
Supplies	-	-	-	-	-		-	-	-
Services & Charges									
Professional Services	-	-	-	-	-		-	-	-
Other Services & Charges	-	-	-	-	-		-	-	-
Interfund Transfers Out	-	-	-	-	-		-	-	-
Total Services & Charges	-	-	-	-	-		-	-	-
Capital	-	-	-	-	-		-	-	-
Total Expenditures	20,480	32,957	55,000	55,000	52,736		52,736	2,264	96%
Net Surplus / (Deficit)	(16,664)	(27,744)	(46,454)	(46,454)	(48,603)		(48,603)		
Beginning Cash Balance	225,977	208,514		180,911					
Cash Adjustments	(799)	141		-					
Ending Cash Balance	208,514	180,911		134,457	132,619				
Cash Reserves Target	5,120	8,239		13,750					
							Cash Reserves Target		
							25% of Annual expenditures		
Fund Purpose:	This fund was established in 2011 to account for unemployment claims and outplacement services paid.								
Explanation of Revenue Sources:	This fund charges an allocation to departments through payroll to cover the cost of unemployment claims paid. In November 2016, the charge was suspended due to the fund's high cash reserves. In 2020, the allocation to departments resumed at 0.01% of full-time wages and will increase slightly each year in order to cover unemployment claims.								
Explanation of Expenditures and Significant Changes/Variations:	All unemployment claims and outplacement services for all departments are paid through this fund. Claims have remained fairly low in recent years.								

City of South Bend, Indiana
Monthly Financial Report
June 30, 2020

Fund Name	Parental Leave Fund	Fund Number	714
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Fund Type	Internal Service Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	163,651	166,529	257,488	257,488	119,011		119,011	138,477	46%
Interest Earnings	467	937	414	414	312		312	102	75%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	164,118	167,466	257,902	257,902	119,323		119,323	138,579	46%

Expenditures by Type

Personnel									
Salaries & Wages	112,882	186,085	253,846	253,846	68,759	-	68,759	185,087	27%
Total Personnel	112,882	186,085	253,846	253,846	68,759	-	68,759	185,087	27%
Supplies									
	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-
Capital									
	-	-	-	-	-	-	-	-	-
Total Expenditures	112,882	186,085	253,846	253,846	68,759	-	68,759	185,087	27%

Net Surplus / (Deficit)	51,237	(18,618)	4,056	4,056	50,564	50,564
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Beginning Cash Balance	-	51,126		32,563		Cash Reserves Target 8% of Annual expenditures - one month reserve
Cash Adjustments	(111)	55		-		
Ending Cash Balance	51,126	32,563		36,619	83,183	
Cash Reserves Target	9,031	14,887		20,308		

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
June 30, 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									
Interest Earnings	183,841	289,770	132,905	132,905	49,461		49,461	83,444	37%
Total Revenue	183,841	289,770	132,905	132,905	49,461		49,461	83,444	37%

Total Expenditures	-	-	-	-	-	-	-	-	-
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Net Surplus / (Deficit)	183,841	289,770	132,905	132,905	49,461		49,461		
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Beginning Cash Balance	10,294,137	10,439,531		10,733,474					
Cash Adjustments	(38,447)	4,173		-					
Ending Cash Balance	10,439,531	10,733,474		10,866,379	10,801,336				
Cash Reserves Target	8,591,175	8,206,394		8,998,791					

Cash Reserves Target
3% of total expenditures in previous fiscal year, excluding 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
June 30, 2020

Fund Name	Gift, Donation, Bequest	Fund Number	217
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Fund Type	Special Revenue Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	2,481	13,279	4,613	4,613	3,508		3,508	1,105	76%
Engineering	50,000	100,000	-	-	-		-	-	-
Innovation	-	274,000	403,743	403,743	404,000		404,000	(257)	100%
Human Rights General	-	91,517	18,000	18,000	6,650		6,650	11,350	37%
Office of Sustainability	-	-	-	-	41,000		41,000	(41,000)	-
Historic Preservation	18,583	183	-	-	137		137	(137)	-
AmeriCorps	-	125,000	-	-	-		-	-	-
AC&C Donations	40,167	41,996	25,000	25,000	36,490		36,490	(11,490)	146%
Pokagon Band Donation - Bowman C.	-	100,000	-	100,000	100,000		100,000	-	100%
Total Revenue	111,231	745,975	451,356	551,356	591,785		591,785	(40,429)	107%

Expenditures by Project									
Wayfinding Signage Project	11,524	53,988	-	57,944	50,986	6,958	57,944	-	100%
Bloomberg Mayors Challenge	-	127,296	286,028	550,198	125,693	262,028	387,722	162,476	70%
Human Rights Scholarship Prog.	-	19,310	28,150	28,150	6,650	-	6,650	21,500	24%
Bike Signage	350	-	2,500	2,500	-	-	-	2,500	0%
AEP Grant (Office of Sustainab.)	-	-	-	-	-	-	-	-	-
Historic Preservation Commiss.	322	-	5,000	5,000	-	-	-	5,000	0%
Milton Trust Energy Grant	-	2,600	-	112,275	34,585	7,540	42,125	70,150	38%
Animal Resource Center	34,604	38,658	35,000	35,000	3,992	2,217	6,209	28,791	18%
Pokagon Band Donation	-	-	-	-	-	-	-	-	-
Total Expenditures	46,800	241,853	356,678	791,067	221,907	278,743	500,650	290,417	63%

Expenditures by Type									
Supplies	322	-	5,000	5,000	-	-	-	5,000	0%
Services & Charges									
Professional Services	42,669	218,362	308,328	630,442	180,672	271,203	451,875	178,567	72%
Printing & Advertising	-	3,479	21,650	21,650	6,650	-	6,650	15,000	31%
Repairs & Maintenance	1,014	4,181	10,000	122,275	34,585	7,540	42,125	80,150	34%
Grants & Subsidies	-	15,831	9,000	9,000	-	-	-	9,000	0%
Other Services & Charges	2,795	-	2,700	2,700	-	-	-	2,700	0%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	46,478	241,853	351,678	786,067	221,907	278,743	500,650	285,417	64%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	46,800	241,853	356,678	791,067	221,907	278,743	500,650	290,417	63%
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Net Surplus / (Deficit)	64,431	504,122	94,678	(239,711)	369,878		91,135		
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Beginning Cash Balance	100,898	164,817		668,273					Cash Reserves Target
Cash Adjustments	(512)	(665)		-					
Ending Cash Balance	164,817	668,273		428,562	1,039,173				No reserve requirement
Cash Reserves Target	-	-		-					

Fund Purpose:
This fund accounts for miscellaneous contributions to the City for specific projects and the expenses related to the projects. Donations to the South Bend Animal Resource Center are held in this fund.

Explanation of Revenue Sources:
This fund is funded by donations. Donations received are generally specified for some specific purpose (e.g. animal shelter, bike paths, etc.) and cannot be used for general purposes. This fund also receives revenue from interest earned on the fund's cash balance. In 2017, the South Bend Animal Resource Center (SBARC) started receiving an annual donation of approximately \$22,300 from the Judith Westfall Irrevocable Trust. They anticipate receiving annual contributions through 2/24/2023.

Explanation of Expenditures and Significant Changes/Variations:
Revenues and expenditures vary depending on donations received and when projects are sufficiently funded.
2017: The major project in 2017 was the MLK/Hesburgh statue (\$200,000) in Leighton Plaza.
2018-2020 expenditures include additional renovations for the animal shelter as well as bike signage.
Mayor's Challenge Award - The City of South Bend is developing a transportation-as-a-benefit program, partnering with local employers to provide free or subsidized transportation to/from work for low-wage shift workers who are transport insecure. Goals include reducing employee turnover, increasing productivity, and increasing resident access to employment, all of which will in turn strengthen the local economy. Of this grant, 62% of funds are allocated to personnel who will design, implement and manage the program and develop a self-sustaining model. 17% of funds are allocated to covering costs of participant transportation; the 3-year period we will transition from program-funded transportation to employer/employee-funded transportation. 18% of costs are allocated to operational/technical partners to develop and manage infrastructure (data management, participant enrollment, etc.). 3% of costs are allocated to media/communications to support employer recruitment, participant enrollment, and public messaging. 1% of costs are allocated to travel/events; it's estimated that key program personnel will travel 1x for program research and 2x to relevant industry conferences and that the program will host 3 major events to recruit new partners/participants for the program. At the end of the 3-year period, it is expected the city will have developed a sustainable, replicable model for a transportation-as-a-benefit program which will continue to scale across the South Bend region and other similar geographies

City of South Bend, Indiana
Monthly Financial Report
June 30, 2020

Fund Name	Loss Recovery	Fund Number	227
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Fund Type	Special Revenue Funds
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Control	City Funds
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	2018 Actual	2019 Actual	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	12,871	16,668	4,579	4,579	2,790		2,790	1,789	61%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	12,871	16,668	4,579	4,579	2,790		2,790	1,789	61%

Expenditures by Type									
Services & Charges									
Professional Services	73,065	1,211	-	-	-	-	-	-	-
Other Services & Charges	135,000	36,100	-	200,000	-	200,000	200,000	-	100%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	208,065	37,311	-	200,000	-	200,000	200,000	-	100%

Capital	24,273	-	-	-	-	-	-	-	-
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Total Expenditures	232,338	37,311	-	200,000	-	200,000	200,000	-	100%
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Net Surplus / (Deficit)	(219,467)	(20,643)	4,579	(195,421)	2,790		(197,210)		
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Beginning Cash Balance	847,926	625,798		605,471					Cash Reserves Target
Cash Adjustments	(2,661)	315		-					
Ending Cash Balance	625,798	605,471		410,050	609,299				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.

City of South Bend, Indiana
Monthly Financial Report
June 30, 2020

Fund Name	Human Rights Federal Grant					Fund Number	258		
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.		Budget
Revenue									
Intergov./ Grants	74,580	247,060	138,200	138,200	1,000		1,000	137,200	1%
Interest Earnings	8,862	12,491	5,978	5,978	1,088		1,088	4,890	18%
Other Income	23,303	312	7,050	7,050	-		-	7,050	0%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	106,745	259,863	151,228	151,228	2,088		2,088	149,140	1%
Expenditures by Subdivision									
General	23,369	76,493	3,000	29,525	7,061	19,464	26,525	3,000	90%
EEOC	41,941	103,333	131,274	132,941	49,507	12,326	61,833	71,108	47%
HUD	84,003	87,503	108,174	108,174	43,627	1,188	44,815	63,359	41%
Total Expenditures	149,313	267,329	242,448	270,640	100,194	32,978	133,173	137,467	49%
Expenditures by Type									
Personnel									
Salaries & Wages	52,886	119,255	135,130	135,130	62,370	-	62,370	72,760	46%
Fringe Benefits	25,756	35,042	49,418	49,418	19,268	-	19,268	30,150	39%
Total Personnel	78,642	154,296	184,548	184,548	81,638	-	81,638	102,910	44%
Supplies	1,772	1,330	2,000	2,000	1,148	649	1,797	203	90%
Services & Charges									
Professional Services	37,812	21,691	27,800	32,467	13,000	11,667	24,667	7,800	76%
Printing & Advertising	15,369	-	4,000	23,200	3,000	16,188	19,188	4,012	83%
Education & Training	15	3,709	3,500	8,500	635	4,464	5,099	3,401	60%
Travel	6,412	9,201	15,300	14,100	-	-	-	14,100	0%
Grants & Subsidies	8,000	-	-	-	-	-	-	-	-
Other Services & Charges	1,292	607	5,300	5,825	775	10	784	5,041	13%
Interfund Transfers Out	-	76,493	-	-	-	-	-	-	-
Total Services & Charges	68,899	111,703	55,900	84,092	17,409	32,329	49,738	34,354	59%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	149,313	267,329	242,448	270,640	100,194	32,978	133,173	137,467	49%
Net Surplus / (Deficit)	(42,567)	(7,467)	(91,220)	(119,412)	(98,106)		(131,084)		
Beginning Cash Balance	572,740	528,434		521,051					
Cash Adjustments	(1,739)	84		-					
Ending Cash Balance	528,434	521,051		401,639	427,000				
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
June 30, 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									
Intergov./ Grants	-	-	-	-	487,087		487,087	(487,087)	-
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	-	-	-	-	487,087		487,087	(487,087)	-

Expenditures by Type									
Personnel									
Other Personnel Costs	-	-	-	345	-	-	-	345	0%
Total Personnel	-	-	-	345	-	-	-	345	0%

Supplies	-	-	-	76,104	39,706	46,881	86,587	(10,483)	114%
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Services & Charges									
Professional Services	-	-	-	5,390	2,500	-	2,500	2,890	46%
Printing & Advertising	-	-	-	-	-	1,185	1,185	(1,185)	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	1,484	-	-	-	1,484	0%
Interfund Allocations	-	-	-	-	-	-	-	-	-
Debt Service Principal	-	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	1,932,293	412,659	136,722	549,381	1,382,912	28%
Insurance	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	9,459	-	39,600	39,600	(30,141)	419%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	1,948,626	415,159	177,507	592,666	1,355,960	30%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	-	-	-	2,025,075	454,865	224,389	679,253	1,345,822	34%
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Net Surplus / (Deficit)	-	-	-	(2,025,075)	32,223	-	(192,166)	-	-
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Beginning Cash Balance	-	-	-	-	-	Cash Reserves Target No reserve requirement - Grant fund - spend down to zero			
Cash Adjustments	-	-	-	-	-				
Ending Cash Balance	-	-	-	(2,025,075)	77,265				
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
June 30, 2020**

Fund Name	County Option Income Tax	Fund Number	404
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Fund Type	Special Revenue Funds
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Control	City Funds
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	2018	2019	2020	2020	2020	2020	Total		
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Budget	Percent of
Revenue			Budget	Budget	Actual	Encumbrances	& Encumb.	Balance	Budget
Local Income Taxes	12,339,734	12,879,847	12,440,774	13,764,809	7,544,422		7,544,422	6,220,387	55%
Intergov./ Grants	-	12,500	-	-	-		-	-	-
Interest Earnings	182,755	348,410	100,000	100,000	57,479		57,479	42,521	57%
Donations	-	5,000	-	-	-		-	-	-
Other Income	657,457	83,772	40,000	40,000	42,506		42,506	(2,506)	106%
Interfund Transfers In	324,159	927,077	-	-	-		-	-	-
Total Revenue	13,504,106	14,256,606	12,580,774	13,904,809	7,644,407		7,644,407	6,260,402	55%

Expenditures by Activity									
General City	1,595,318	1,684,386	2,841,456	3,181,123	1,506,594	255,218	1,761,811	1,419,312	55%
Finance	-	22,973	-	-	-	-	-	-	-
Legal Dept	57,389	10,400	50,000	50,000	2,725	-	2,725	47,276	5%
Information Technology	495	1,375,412	33,414	1,710,664	1,385,844	308,417	1,694,261	16,403	99%
Police Programs and Grants	40,000	40,000	40,000	40,000	40,000	-	40,000	-	100%
Police Other	2,805,226	1,618,739	1,684,757	1,684,757	394,908	775,646	1,170,554	514,203	69%
Fire Other	166,390	926,579	-	-	-	-	-	-	-
Vacant & Abandoned Houses	-	380,612	250,000	517,640	13,497	267,640	281,137	236,503	54%
Community Investment	949,592	1,083,688	170,000	1,471,085	246,573	1,081,158	1,327,731	143,354	90%
Park Maintenance	1,476,733	751,050	1,808,672	1,808,672	831,466	-	831,466	977,206	46%
Engineering	17,400	207,469	200,000	254,743	29,044	85,382	114,425	140,318	45%
Streets	71,004	1,978,142	2,447,750	2,464,835	1,205,782	5,179	1,210,961	1,253,874	49%
Curb & Sidewalk	1,500,000	1,500,000	1,500,000	1,500,000	750,000	-	750,000	750,000	50%
Local Roads & Streets	12,755	-	-	-	-	-	-	-	-
Street Signals & Lighting	1,614,522	1,729,535	1,554,725	1,554,725	792,933	-	792,933	761,792	51%
Total Expenditures	10,306,824	13,308,985	12,580,774	16,238,244	7,199,365	2,778,639	9,978,004	6,260,241	61%

Expenditures by Type									
Supplies	680,965	207,469	200,000	256,243	33,152	86,882	120,033	136,210	47%
Services & Charges									
Professional Services	244,535	1,675,224	130,000	2,085,695	1,432,250	473,630	1,905,880	179,815	91%
Printing & Advertising	-	-	-	500	500	-	500	-	100%
Utilities	1,614,522	1,729,535	1,554,725	1,554,725	792,933	-	792,933	761,792	51%
Repairs & Maintenance	1,483,180	725,734	762,271	910,578	476,021	99,683	575,704	334,874	63%
Interfund Allocations	6,873	8,631	8,633	8,633	4,319	-	4,319	4,314	50%
Debt Service Principal	1,519,775	1,557,180	1,620,219	1,620,219	396,228	736,127	1,132,355	487,864	70%
Debt Service Interest & Fees	126,666	90,721	97,952	97,952	15,691	39,519	55,209	42,743	56%
Grants & Subsidies	1,285,117	1,318,244	335,991	1,143,940	237,858	770,664	1,008,522	135,418	88%
Other Services & Charges	430,460	1,009,336	1,509,492	1,777,132	513,024	267,640	780,664	996,468	44%
Interfund Transfers Out	2,787,600	4,764,329	6,361,491	6,361,491	3,180,747	-	3,180,747	3,180,744	50%
Total Services & Charges	9,498,728	12,878,933	12,380,774	15,560,865	7,049,571	2,387,263	9,436,834	6,124,032	61%
Capital	127,132	222,583	-	421,136	116,643	304,494	421,136	-	100%
Total Expenditures	10,306,824	13,308,985	12,580,774	16,238,244	7,199,365	2,778,639	9,978,004	6,260,242	61%

Net Surplus / (Deficit)	3,197,281	947,621	-	(2,333,435)	445,042	(2,333,597)
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Beginning Cash Balance	8,614,576	11,770,743		12,724,697			Cash Reserves Target
Cash Adjustments	(41,114)	6,333		-			
Ending Cash Balance	11,770,743	12,724,697		10,391,262	13,270,858		50% of Annual expenditures
Cash Reserves Target	5,153,412	6,654,492		8,119,122			

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
June 30, 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	220,477		220,477	194,736	53%
Intergov./ Shared Revenues	38,373	40,353	10,000	10,000	19,791		19,791	(9,791)	198%
Interest Earnings	8,476	9,852	330	330	145		145	185	44%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	483,526	505,207	425,543	425,543	240,414		240,414	185,130	56%

Expenditures by Type									
Services & Charges									
Debt Service Principal	549,419	498,598	550,179	550,179	190,941	191,074	382,015	168,164	69%
Debt Service Interest & Fees	25,983	40,678	37,638	37,638	11,856	19,600	31,456	6,182	84%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	575,402	539,276	587,817	587,817	202,797	210,674	413,471	174,346	70%
Capital	-	271,112	-	14,388	5,705	8,684	14,389	(1)	100%
Total Expenditures	575,402	810,388	587,817	602,205	208,502	219,358	427,859	174,345	71%

Net Surplus / (Deficit)	(91,876)	(305,181)	(162,274)	(176,662)	31,912	(187,446)
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Beginning Cash Balance	622,016	528,040		223,617		Cash Reserves Target No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	(2,101)	758		-		
Ending Cash Balance	528,040	223,617		46,955	255,913	
Cash Reserves Target	-	-		-		

Fund Purpose:
This fund is used to account for expenditures relating to the purchase or lease of capital improvements in the City. A cumulative capital development fund is defined under Indiana Code (I.C. 36-9-16) and was established by the Common Council in 1985 (ordinance no. 7486-85).

Explanation of Revenue Sources:
This fund receives revenue from a property tax levy. Distributions are received from St. Joseph County in June and December. The Cumulative Capital Development (CCD) property tax is a special tax rate that is reduced by circuit breaker property tax caps and will likely result in less revenue in future years unless the rate is re-established. This fund also receives auto excise and commercial vehicle excise tax (intergovernmental shared revenues).

Explanation of Expenditures and Significant Changes/Variations:
Currently, this fund pays the debt service payments for several police vehicle capital lease-purchases. About 34 patrol cars need to be replaced every year to maintain the fleet. Cars are kept for at least five years, up to 10, depending on wear and tear. The Police Department is proposing to replace cars with hybrid vehicles. The cost is about \$40,000-43,000 per vehicle, or about \$10,000 per year for a 5-year lease. 2019 included a one-time capital expenditure of \$286,000 to help fund the My SB Parks & Trails project at Howard Park.

City of South Bend, Indiana
Monthly Financial Report
June 30, 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									
Intergov./ Shared Revenues	236,379	231,026	240,933	240,933	107,135		107,135	133,798	44%
Interest Earnings	5,563	14,444	8,500	8,500	2,693		2,693	5,807	32%
Other Income	25,000	25,000	-	25,000	-		-	25,000	0%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	266,942	270,470	249,433	274,433	109,829		109,829	164,605	40%

Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	249,500	-	250,000	250,000	125,002	-	125,002	124,998	50%
Total Services & Charges	249,500	-	250,000	250,000	125,002	-	125,002	124,998	50%
Capital	-	28,000	180,000	180,000	-	-	-	180,000	0%
Total Expenditures	249,500	28,000	430,000	430,000	125,002	-	125,002	304,998	29%

Net Surplus / (Deficit)	17,442	242,470	(180,567)	(155,567)	(15,173)	(15,173)
Beginning Cash Balance	430,948	446,760		689,015		
Cash Adjustments	(1,631)	(215)		-		
Ending Cash Balance	446,760	689,015		533,448	675,022	
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.

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

June 30, 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	13,381,005	7,215,059		7,215,059	6,165,946	54%
Intergov./ Grants	-	-	-	12,500	12,500		12,500	-	100%
Fines, Forfeitures, and Fees	354,660	354,660	354,660	354,660	354,660		354,660	-	100%
Interest Earnings	260,688	463,996	254,322	254,322	83,224		83,224	171,098	33%
Other Income	598,182	160,625	150,000	150,000	151,188		151,188	(1,188)	101%
Interfund Transfers In	-	178,534	-	-	-		-	-	-
Total Revenue	13,099,020	13,632,466	12,857,872	14,152,487	7,816,631		7,816,631	6,335,856	55%

Expenditures by Activity									
General City	2,996,975	-	76,233	76,233	38,115	-	38,115	38,118	50%
Finance	-	19,365	-	-	-	-	-	-	-
PSAP	2,395,284	2,818,011	2,799,865	3,004,638	1,613,827	1,152,734	2,766,561	238,077	92%
Neighborhood Code Enforcement	1,258,252	2,288,841	2,184,021	2,184,021	1,092,009	-	1,092,009	1,092,012	50%
Rental Unit Inspection	-	75,718	245,626	245,626	122,812	-	122,812	122,814	50%
Unsafe Building	-	-	544,158	544,158	272,076	-	272,076	272,082	50%
AC&C General	820,662	845,841	891,414	891,414	445,704	-	445,704	445,710	50%
Community Investment	1,209,809	4,225,555	5,415,149	8,370,915	2,284,592	2,523,327	4,807,919	3,562,996	57%
2015 Park Bond	750	410,020	378,506	378,506	191,483	-	191,483	187,023	51%
Potawatomi Zoo	100,000	-	-	-	-	-	-	-	-
2018 Zoo Bond	-	214,487	322,900	322,900	168,850	152,050	320,900	2,000	99%
Streets	1,937,750	445,439	-	54,561	35,749	-	18,812	54,561	100%
Total Expenditures	10,719,482	11,343,276	12,857,872	16,072,972	6,265,217	3,846,923	10,112,141	5,960,832	63%

Expenditures by Type									
Services & Charges									
Professional Services	2,528,862	3,267,745	3,635,865	3,729,399	1,691,781	1,204,037	2,895,818	833,581	78%
Printing & Advertising	606	350	45,000	45,000	132	50	182	44,818	0%
Utilities	1,281	3,274	-	45,781	29,426	10,236	39,662	6,119	87%
Repairs & Maintenance	133,329	626,634	175,250	234,109	79,893	19,452	99,345	134,764	42%
Debt Service Principal	-	100,000	165,000	301,441	90,000	75,000	165,000	136,441	55%
Debt Service Interest & Fees	750	115,237	158,650	226,982	78,850	77,050	155,900	71,082	69%
Grants & Subsidies	964,922	975,685	1,915,000	4,639,968	988,489	2,373,913	3,362,402	1,277,566	72%
Other Services & Charges	467,351	221	5,000	5,000	-	-	5,000	-	0%
Interfund Transfers Out	6,572,551	5,826,360	6,608,107	6,608,107	3,306,646	-	3,306,646	3,301,461	50%
Total Services & Charges	10,669,652	10,915,507	12,707,872	15,835,787	6,265,217	3,759,738	10,024,956	5,810,832	63%

Capital	49,830	427,769	150,000	237,185	-	87,185	87,185	150,000	37%
Total Expenditures	10,719,482	11,343,276	12,857,872	16,072,972	6,265,217	3,846,923	10,112,141	5,960,832	63%

Net Surplus / (Deficit)	2,379,538	2,289,191	-	(1,920,485)	1,551,414	(2,295,510)
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Beginning Cash Balance	12,770,240	15,097,440		17,389,466			Cash Reserves Target
Cash Adjustments	(52,337)	2,835		-			
Ending Cash Balance	15,097,440	17,389,466		15,468,981	19,201,238		50% of Annual expenditures
Cash Reserves Target	5,359,741	5,671,638		8,036,486			

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 facade 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
June 30, 2020

Fund Name	Equipment/Vehicle Leasing	Fund Number	750
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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									
Interest Earnings	31,472	16,783	-	-	673		673	(673)	-
Debt Proceeds	6,638,312	1,472,985	4,329,076	4,329,076	-		-	4,329,076	0%
Interfund Transfers In	101,776	-	-	-	-		-	-	-
Total Revenue	6,771,560	1,489,768	4,329,076	4,329,076	673		673	4,328,403	0%

Expenditures by Type									
Services & Charges									
Debt Service Principal	-	91,941	-	-	355,128	-	355,128	(355,128)	-
Debt Service Interest & Fees	500	9,172	-	-	12,324	-	12,324	(12,324)	-
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	7%
Total Expenditures	7,428,144	3,415,328	4,329,076	4,590,138	667,730	-	667,730	3,922,408	15%

Net Surplus / (Deficit)	(656,584)	(1,925,560)	-	(261,062)	(667,058)	(667,058)
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Beginning Cash Balance	3,598,717	2,942,035		1,016,476		Cash Reserves Target No reserve requirement - Capital lease fund - spend down to zero
Cash Adjustments	(98)	1		-		
Ending Cash Balance	2,942,035	1,016,476		755,414	349,422	
Cash Reserves Target	-	-		-	-	

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
June 30, 2020

Fund Name	South Bend Redevelopment Authority	Fund Number	752
Fund Type	Debt Service Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	4,699	6,383	4,500	4,500	2,288		2,288	2,212	51%
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	1,437,288		1,437,288	1,437,712	50%

Expenditures by Type									
Services & Charges									
Debt Service Principal	1,915,000	1,725,000	1,790,000	1,790,000	1,050,000	-	1,050,000	740,000	59%
Debt Service Interest & Fees	1,192,219	1,136,669	1,075,613	1,075,613	544,384	-	544,384	531,229	51%
Interfund Transfers Out	324,220	-	-	-	-	-	-	-	-
Total Services & Charges	3,431,439	2,861,669	2,865,613	2,865,613	1,594,384	-	1,594,384	1,271,229	56%

Total Expenditures	3,431,439	2,861,669	2,865,613	2,865,613	1,594,384	-	1,594,384	1,271,229	56%
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Net Surplus / (Deficit)	(311,740)	12,092	9,387	9,387	(157,096)	-	(157,096)		
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Beginning Cash Balance	522,232	210,492		222,584		Cash Reserves Target			
Cash Adjustments	-	-		-					
Ending Cash Balance	210,492	222,584		231,971	65,488				
Cash Reserves Target	210,492	222,584		231,971		100% cash reserves per bond covenants			

Fund Purpose:
The South Bend Redevelopment Authority Fund records debt service payments received from the City that are passed through to the paying agent bank and the bondholders per bond agreements. The South Bend Redevelopment Authority is a separate legal entity that is recorded in the Comprehensive Annual Financial Report (CAFR).

Explanation of Revenue Sources:
The South Bend Redevelopment Authority receives debt service payments from the City (recorded as interfund transfers) and passes them through to trustee banks and bondholders. This fund also receives revenue from interest earned on the cash balance at the trustee bank.

Explanation of Expenditures and Significant Changes/Variations:
This fund accounts for the bi-annual debt service principal and interest payments of Redevelopment Authority debt. Current debt includes:
- 2013 Century Center Special Tax Bonds Refunding 2008 - debt payments paid for by River West TIF Fund (#324), final payment 5/1/26, (debt schedule #62)
- 2015 Eddy Street Commons-Lease Rental Revenue Bonds Refunding 2008 - debt payments paid for by River East Residential TIF Fund (#436), final payment 2/15/33, (debt schedule #54)

2018
The 2001/2011 Century Center Refunding Bonds (debt schedule #7) were paid off. The final payment was 2/1/18. The remaining cash balance at the trustee bank (\$324,170.83) was deposited into COIT Fund (#404).
The 2008/2015 Eddy Street Commons Refunding Bonds (debt schedule #54) were paid off early. The final payment was 2/15/18. The remaining cash balance at the trustee bank (\$60.85) was deposited into the River East Residential TIF Fund (#436).

City of South Bend, Indiana
Monthly Financial Report
June 30, 2020

Fund Name	South Bend Building Corporation	Fund Number	755
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Fund Type	Debt 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	10,314	15,243	4,000	4,000	3,395		3,395	605	85%
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	1,322,645		1,322,645	1,317,941	50%

Expenditures by Type									
Services & Charges									
Debt Service Principal	2,100,000	2,175,000	2,250,000	2,250,000	1,235,000	-	1,235,000	1,015,000	55%
Debt Service Interest & Fees	536,875	457,744	380,085	380,085	198,563	-	198,563	181,523	52%
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	55%

Total Expenditures	2,636,875	2,632,744	2,630,085	2,630,085	1,433,563	-	1,433,563	1,196,523	55%
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Net Surplus / (Deficit)	19,439	23,999	10,501	10,501	(110,918)	(110,918)			
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Beginning Cash Balance	771,586	791,026		815,025			Cash Reserves Target		
Cash Adjustments	-	-		-					
Ending Cash Balance	791,026	815,025		825,526	704,107				
Cash Reserves Target	791,026	815,025		825,526			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
June 30, 2020

Fund Name	TIF - River West Development Area (Airport)	Fund Number	324
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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	17,896,032	18,555,308	16,411,377	16,411,377	8,014,566		8,014,566	8,396,811	49%
Intergov./ Shared Revenues	395,000	395,000	397,000	397,000	190,750		190,750	206,250	48%
Intergov./ Grants	22,988	41,206	-	-	13,844		13,844	(13,844)	-
Charges for Services	3,220	2,160	-	-	-		-	-	-
Interest Earnings	490,094	744,246	580,000	580,000	96,379		96,379	483,621	17%
Other Income	4,670,365	129,336	-	-	164,709		164,709	(164,709)	-
Interfund Transfers In	45,896	64,022	60,000	60,000	24,087		24,087	35,913	40%
Total Revenue	23,523,597	19,931,280	17,448,377	17,448,377	8,504,335		8,504,335	8,944,042	49%

Expenditures by Type									
Services & Charges									
Professional Services	1,291,350	1,099,869	823,462	2,430,859	516,880	696,822	1,213,701	1,217,158	50%
Debt Service Principal	2,806,409	4,038,315	3,750,570	3,750,570	1,579,356	2,071,214	3,650,570	100,000	97%
Debt Service Interest & Fees	1,026,282	1,198,375	1,028,220	1,028,220	530,262	496,857	1,027,120	1,101	100%
Other Services & Charges	2,163,396	1,325,523	-	1,114,574	344,048	525,905	869,953	244,621	78%
Interfund Transfers Out	4,267,975	4,266,098	4,264,294	4,264,294	2,132,111	2,656,303	4,788,414	(524,120)	112%
Total Services & Charges	11,555,412	11,928,180	9,866,546	12,588,517	5,102,656	6,447,101	11,549,757	1,038,760	92%

Capital	14,557,517	8,735,222	8,133,454	21,792,367	5,179,328	4,536,434	9,715,762	12,076,604	45%
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Total Expenditures	26,112,929	20,663,402	18,000,000	34,380,884	10,281,985	10,983,535	21,265,520	13,115,364	62%
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Net Surplus / (Deficit)	(2,589,332)	(732,123)	(551,623)	(16,932,507)	(1,777,650)		(12,761,185)		
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Beginning Cash Balance	33,563,915	31,665,638		30,950,203					Cash Reserves Target No reserve requirement
Cash Adjustments	691,055	16,687		-					
Ending Cash Balance	31,665,638	30,950,203		14,017,696	29,528,905				
Cash Reserves Target	-	-		-					

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

Explanation of Revenue Sources:
Financing is provided by property tax proceeds in excess of those attributable to the assessed value of the property in the district before redevelopment. This fund also receives a Hotel/Motel Tax (intergovernmental shared revenues).

Explanation of Expenditures and Significant Changes/Variations:
Various projects and development opportunities include: Chocolate Factory Sewer, Cleveland Ameritech Reconstruction, local match to federal funds for Coal Line Trail project, Olive Street Reconstruction, South Shore Double Tracking, United Way Community Center, West Side Main Streets, Public Works projects, and various development opportunities which may be presented to the Redevelopment Commission in 2020.

City of South Bend, Indiana
Monthly Financial Report
June 30, 2020

Fund Name	TIF - West Washington	Fund Number	422
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Fund Type	Tax Increment Financing Funds
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Control	Redevelopment Commission Controlled Funds
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	2018 Actual	2019 Actual	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	81,956		81,956	208,026	28%
Interest Earnings	38,012	41,430	40,000	40,000	4,596		4,596	35,404	11%
Other Income	-	18,500	-	-	300		300	(300)	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	370,233	321,760	329,982	329,982	86,852		86,852	243,130	26%

Expenditures by Type									
Services & Charges									
Professional Services	148	-	-	479	-	-	-	479	0%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	148	-	-	479	-	-	-	479	0%
Capital	845,540	1,089,137	400,000	1,005,186	89,370	306,318	395,688	609,498	39%
Total Expenditures	845,688	1,089,137	400,000	1,005,665	89,370	306,318	395,688	609,977	39%

Net Surplus / (Deficit)	(475,456)	(767,377)	(70,018)	(675,683)	(2,518)		(308,836)		
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Beginning Cash Balance	2,279,940	1,797,082		1,031,822			Cash Reserves Target
Cash Adjustments	(7,402)	2,117		-			
Ending Cash Balance	1,797,082	1,031,822		356,139	1,031,074		
Cash Reserves Target	-	-		-			No reserve requirement

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
June 30, 2020

Fund Name	TIF - River East Development Area (NE Dev)	Fund Number	429
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Fund Type	Tax Increment Financing Funds
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Control	Redevelopment Commission Controlled Funds
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	2018 Actual	2019 Actual	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	1,333,862		1,333,862	1,252,474	52%
Interest Earnings	158,627	249,447	240,000	240,000	32,908		32,908	207,092	14%
Other Income	72,104	7,725	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	3,293,551	2,979,815	2,826,336	2,826,336	1,366,770		1,366,770	1,459,566	48%

Expenditures by Type									
Services & Charges									
Professional Services	340,567	29,225	-	142,319	54,471	14,375	68,846	73,473	48%
Insurance	-	25,256	-	744	-	-	-	744	0%
Other Services & Charges	7,417	790	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	347,984	55,271	-	143,063	54,471	14,375	68,846	74,217	48%
Capital	631,070	5,686,682	2,800,000	9,271,228	1,524,765	4,318,624	5,843,389	3,427,839	63%
Total Expenditures	979,054	5,741,954	2,800,000	9,414,291	1,579,236	4,332,999	5,912,235	3,502,056	63%

Net Surplus / (Deficit)	2,314,497	(2,762,138)	26,336	(6,587,955)	(212,466)	(4,545,464)
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Beginning Cash Balance	8,790,697	10,967,923		8,215,417		Cash Reserves Target No reserve requirement
Cash Adjustments	(137,272)	9,633		-		
Ending Cash Balance	10,967,923	8,215,417		1,627,462	8,106,028	
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
June 30, 2020

Fund Name	TIF - Douglas Road	Fund Number	435
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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	-	-	-	-	-		-	-	-
Interest Earnings	3,477	5,428	-	-	688		688	(688)	-
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	3,477	5,428	-	-	688		688	(688)	-

Expenditures by Type									
Services & Charges									
Professional Services	-	21,575	-	186,425	73,748	38,278	112,025	74,400	60%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	21,575	-	186,425	73,748	38,278	112,025	74,400	60%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	21,575	-	186,425	73,748	38,278	112,025	74,400	60%

Net Surplus / (Deficit)	3,477	(16,147)	-	(186,425)	(73,059)	(111,337)
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Beginning Cash Balance	201,109	203,834		187,806		Cash Reserves Target
Cash Adjustments	(751)	119		-		
Ending Cash Balance	203,834	187,806		1,381	143,734	
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
June 30, 2020

Fund Name	TIF - River East Residential (NE Res)	Fund Number	436
Fund Type	Tax Increment Financing Funds		
Control	Redevelopment Commission Controlled Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	4,686,651	4,933,558	5,770,197	5,770,197	2,121,635		2,121,635	3,648,562	37%
Interest Earnings	4,559	54,332	40,000	40,000	3,205		3,205	36,795	8%
Other Income	6	-	-	-	-		-	-	-
Interfund Transfers In	61	-	-	-	-		-	-	-
Total Revenue	4,691,277	4,987,889	5,810,197	5,810,197	2,124,840		2,124,840	3,685,357	37%

Expenditures by Type									
Services & Charges									
Professional Services	2,026	-	26,047	26,047	-	-	-	26,047	0%
Debt Service Principal	376,417	392,522	409,383	409,383	202,535	-	202,535	206,848	49%
Debt Service Interest & Fees	116,911	102,306	85,445	85,445	44,129	-	44,129	41,316	52%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	4,693,972	3,769,003	3,864,125	3,864,125	1,885,125	1,979,000	3,864,125	-	100%
Total Services & Charges	5,189,326	4,263,831	4,385,000	4,385,000	2,131,789	1,979,000	4,110,789	274,211	94%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	5,189,326	4,263,831	4,385,000	4,385,000	2,131,789	1,979,000	4,110,789	274,211	94%

Net Surplus / (Deficit)	(498,049)	724,058	1,425,197	1,425,197	(6,949)	(1,985,949)
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Beginning Cash Balance	3,492,629	2,982,744		3,706,897		Cash Reserves Target
Cash Adjustments	(11,835)	95		-		
Ending Cash Balance	2,982,744	3,706,897		5,132,094	3,706,304	No reserve requirement
Cash Reserves Target	-	-		-		

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

Explanation of Revenue Sources:
Financing is provided by property tax proceeds in excess of those attributable to the assessed value of the property in the district before redevelopment. This fund receives revenue from interest earned on the fund's cash balance. Interest rates are expected to rise over the next few years, increasing interest earnings revenue.

Explanation of Expenditures and Significant Changes/Variations:
At the end of 2017, Eddy Street Commons Phase II Bonds were issued to help fund the second phase of the mixed-use development area just south of the University of Notre Dame's campus. Capital expenditures related to the project are tracked in the Eddy Street Commons Capital Fund (#759). Transfers Out are interfund transfers to the Eddy Street Commons Debt Service Fund (#760) which makes the debt payments on this bond.

This fund is repaying two interfund loans (debt schedules #84 & #85). Principal and interest payments are made to 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
June 30, 2020

Fund Name	Airport 2003 Debt Reserve	Fund Number	315
Fund Type	Debt Service Funds		
Control	Redevelopment Commission Controlled Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	18,472	28,483	20,000	20,000	4,781		4,781	15,219	24%
Total Revenue	18,472	28,483	20,000	20,000	4,781		4,781	15,219	24%

Expenditures by Type									
Services & Charges									
Debt Service Principal	-	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	17,155	23,962	20,000	20,000	9,015	-	9,015	10,985	45%
Total Services & Charges	17,155	23,962	20,000	20,000	9,015	-	9,015	10,985	45%
Total Expenditures	17,155	23,962	20,000	20,000	9,015	-	9,015	10,985	45%

Net Surplus / (Deficit)	1,317	4,521	-	-	(4,234)		(4,234)
Beginning Cash Balance	1,040,462	1,037,930		1,042,908		Cash Reserves Target	
Cash Adjustments	(3,849)	456		-			
Ending Cash Balance	1,037,930	1,042,908		1,042,908	1,040,462		
Cash Reserves Target	1,037,930	1,042,908		1,042,908		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
June 30, 2020

Fund Name	Airport 2003 Debt Reserve	Fund Number	315
Fund Type	Debt Service Funds		
Control	Redevelopment Commission Controlled Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	18,472	28,483	20,000	20,000	4,781		4,781	15,219	24%
Total Revenue	18,472	28,483	20,000	20,000	4,781		4,781	15,219	24%

Expenditures by Type									
Services & Charges									
Debt Service Principal	-	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	17,155	23,962	20,000	20,000	9,015	-	9,015	10,985	45%
Total Services & Charges	17,155	23,962	20,000	20,000	9,015	-	9,015	10,985	45%
Total Expenditures	17,155	23,962	20,000	20,000	9,015	-	9,015	10,985	45%

Net Surplus / (Deficit)	1,317	4,521	-	-	(4,234)	(4,234)			
Beginning Cash Balance	1,040,462	1,037,930		1,042,908					
Cash Adjustments	(3,849)	456		-					
Ending Cash Balance	1,037,930	1,042,908		1,042,908	1,040,462				
Cash Reserves Target	1,037,930	1,042,908		1,042,908					

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
June 30, 2020

Fund Name	2018 TIF Park Bond Debt Service	Fund Number	351
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Fund Type	Debt Service Funds
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Control	Redevelopment Commission Controlled Funds
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	2018 Actual	2019 Actual	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	(275)	27,510	12,618	12,618	4,696		4,696	7,922	37%
Debt Proceeds	993,495	-	-	-	-		-	-	-
Total Revenue	993,220	27,510	12,618	12,618	4,696		4,696	7,922	37%

Total Expenditures	-	-	-	-	-	-	-	-	-
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Net Surplus / (Deficit)	993,220	27,510	12,618	12,618	4,696		4,696
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Beginning Cash Balance	-	991,077		1,018,984			
Cash Adjustments	(2,143)	396		-			Cash Reserves Target
Ending Cash Balance	991,077	1,018,984		1,031,602	1,025,426		100% debt service reserve per bond covenants
Cash Reserves Target	991,077	1,018,984		1,031,602			

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. This fund receives revenue from interest earned on the cash balance held at the trustee bank.

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
June 30, 2020

Fund Name	South Shore Double Tracking Debt Service	Fund Number	352
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									
Interest Earnings	-	-	-	-	11		11	(11)	-
Debt Proceeds	-	9,447,841	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	-	9,447,841	-	-	11		11	(11)	-

Expenditures by Type									
Services & Charges									
Debt Service Principal	-	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	-	293,022	-	-	-	-	-	-	-
Total Services & Charges	-	293,022	-	-	-	-	-	-	-

Capital	-	9,125,000	-	-	-	-	-	-	-
Total Expenditures	-	9,418,022	-	-	-	-	-	-	-

Net Surplus / (Deficit)	-	29,819	-	-	11		11		
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Beginning Cash Balance	-	-		29,819					
Cash Adjustments	-	-		-					
Ending Cash Balance	-	29,819		29,819	29,829				
Cash Reserves Target	-	29,819		29,819					

Cash Reserves Target
100% debt service reserve per bond covenants

Fund Purpose:
This fund is used to pay for the semi-annual payment of debt service principal and interest to the bondholders for the South Bend Redevelopment Authority Lease Rental Revenue Bonds of 2019 South Shore Double Tracking Project (debt schedule #200). The bonds were issued to fund the Northern Indiana Commuter Transportation District Main Line Double Tracking Project, which will be located partly within the geographical boundaries of the River West Development Area. The par amount of the bonds was \$7,985,000 with a premium of \$1,462,840.60. The bonds were closed on December 28, 2019 with a net interest rate of 5%.

Explanation of Revenue Sources:
This fund receives interfund transfers from the River West TIF Fund (#324) in the amount of the lease rental payments per the debt schedule. This fund receives revenue from interest earned on the cash balance held at the trustee bank.

Explanation of Expenditures and Significant Changes/Variations:
At the time of issuance, \$9,125,000 went towards the capital project, and the remaining amount went towards cost of issuance.

Lease rental payments are due on January 15 and July 15 and bond payments are due on February 1 and August 1. The final bond payment is due February 1, 2030.

City of South Bend, Indiana
Monthly Financial Report
June 30, 2020

Fund Name	Redevelopment General	Fund Number	433
Fund Type	Special Revenue Funds		
Control	Redevelopment Commission Controlled Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Local Income Taxes	-	84,095	8,775	8,775	19,730		19,730	(10,955)	225%
Interest Earnings	2,799	24,815	15,000	15,000	5,543		5,543	9,457	37%
Donations	607,302	1,177,112	1,000,000	1,000,000	-		-	1,000,000	0%
Interfund Transfers In	28,126	-	150,000	150,000	75,000		75,000	75,000	50%
Total Revenue	638,227	1,286,022	1,173,775	1,173,775	100,273		100,273	1,073,502	9%

Expenditures by Type									
Services & Charges									
Professional Services	1,894	5,211	4,500	4,500	1,657	-	1,657	2,844	37%
Grants & Subsidies	-	416,989	1,025,000	1,414,636	802,122	586,842	1,388,964	25,672	98%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	28,100	-	-	-	-	-	-	-	-
Total Services & Charges	29,994	422,200	1,029,500	1,419,136	803,779	586,842	1,390,621	28,516	98%
Capital	-	-	-	2,214	-	-	-	2,214	0%

Total Expenditures	29,994	422,200	1,029,500	1,421,350	803,779	586,842	1,390,621	30,730	98%
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Net Surplus / (Deficit)	608,233	863,822	144,275	(247,575)	(703,506)	(1,290,348)			
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Beginning Cash Balance	7,403	614,296		1,476,915		Cash Reserves Target			
Cash Adjustments	(1,340)	(1,204)		-					
Ending Cash Balance	614,296	1,476,915		1,229,340	775,941	25% of Annual expenditures			
Cash Reserves Target	7,498	105,550		355,338					

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

The Redevelopment Commission was established to address conditions associated with blight and the underutilization of land and/or barriers to development. The Commission operates within the city limits. They study areas of the city, identify problem areas and develop a strategic plan for eliminating blight and bringing about new development within those areas. A primary focus is on the expansion of tax base and the creation of new jobs within South Bend.

There are five voting members of the South Bend Redevelopment Commission. Three are appointed by the Mayor; two are appointed by the South Bend Common Council. In addition, one member of the South Bend Community School Corporation Board of School Trustees is appointed by the Mayor as a non-voting adviser to the Commission.

Explanation of Revenue Sources:
This fund receives revenue from interest earned on the fund's cash balance.
In 2019, this fund will receive the South Bend Redevelopment Commission's portion of the Local Income Tax (LIT) distribution from the State.

Beginning in 2018, the City of South Bend will receive donations from the Pokagon Band of the Potawatomi, a Native American tribe, as "payment in lieu of taxes" for the Four Winds Casino built on tribal land adjacent to the City. This is to be split between the General Fund (101) and the Redevelopment General Fund (433).

Explanation of Expenditures and Significant Changes/Variations:
As outlined in the agreement with the Pokagon Band, the donations will fund initiatives broadly aimed at contributing to the improvement of educational opportunities in the City and to address poverty and unemployment in the City. In 2020 projects will be aimed at addressing: Affordable and Reliable Transportation, High-quality and Convenient Childcare / Pre-K Services, Non-Traditional Financial Capital, Responsive, Neighborhood-based Amenities, Support the Creation / Growth of Small Businesses, and Workforce Training and Education.

City of South Bend, Indiana
Monthly Financial Report
June 30, 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									
Interest Earnings	10,966	11,146	-	-	50		50	(50)	-
Total Revenue	10,966	11,146	-	-	50		50	(50)	-

Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-
Capital	-	624,194	-	752	-	752	752	-	100%
Total Expenditures	-	624,194	-	752	-	752	752	-	100%

Net Surplus / (Deficit)	10,966	(613,048)	-	(752)	50	(701)
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Beginning Cash Balance	614,013	622,685	10,965			Cash Reserves Target
Cash Adjustments	(2,293)	1,328	-			
Ending Cash Balance	622,685	10,965	10,213	11,034		No reserve requirement
Cash Reserves Target	-	-	-	-		

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
June 30, 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									
Interest Earnings	(2,882)	202,657	-	-	16,676		16,676	(16,676)	-
Debt Proceeds	11,097,608	-	-	-	-		-	-	-
Total Revenue	11,094,726	202,657	-	-	16,676		16,676	(16,676)	-
Expenditures by Type									
Services & Charges									
Professional Services	185,391	640,860	-	358,641	61,892	38,428	100,320	258,321	28%
Debt Service Interest & Fees	259,773	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	445,164	640,860	-	358,641	61,892	38,428	100,320	258,321	28%
Capital	223,104	5,895,577	-	3,733,723	1,043,808	445,204	1,489,012	2,244,711	40%
Total Expenditures	668,268	6,536,438	-	4,092,364	1,105,700	483,631	1,589,332	2,503,032	39%

Net Surplus / (Deficit)	10,426,458	(6,333,781)	-	(4,092,364)	(1,089,024)	(1,572,655)
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Beginning Cash Balance	-	10,403,960		4,085,672			Cash Reserves Target No reserve requirement - Bond capital fund - spend down to zero
Cash Adjustments	(22,497)	15,493		-			
Ending Cash Balance	10,403,960	4,085,672		(6,692)	3,139,505		
Cash Reserves Target	-	-		-			

Fund Purpose:
This fund is used to track the expenditures of the proceeds from the Redevelopment District Bonds, Series 2018. The bonds were issued for the purpose of funding renovations and upgrades at Pulaski, Leeper, and Seitz Parks and improvements to the mixed use riverfront trail and other infrastructure improvements to park and recreation areas in or serving the River West Development Area.

Explanation of Revenue Sources:
The par amount of the Redevelopment District Bonds, Series 2018 was \$11,995,000 with a premium of \$96,103. The bonds were closed on April 25, 2018 with a net interest rate of 2.971%. The net proceeds after bond issuance costs were \$11,818,495. \$993,495 was deposited into Fund 351 (2018 TIF Park Bond Debt Service) per the bond agreement. The remaining \$10,825,000 was deposited into this fund to be used towards the approved capital projects.

Explanation of Expenditures and Significant Changes/Variations:
Funding to be used to implement City park plans including improvements to: Howard Park, Lincolnway East Trail, West Bank Trail, Leeper Park, Seitz Park, and Pulaski Park.

City of South Bend, Indiana
Monthly Financial Report
June 30, 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									
Interest Earnings	6,915	10,900	8,000	8,000	1,861		1,861	6,139	23%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	6,915	10,900	8,000	8,000	1,861		1,861	6,139	23%

Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	50,000	50,000	-	-	-	50,000	0%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	50,000	50,000	-	-	-	50,000	0%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	50,000	50,000	-	-	-	50,000	0%

Net Surplus / (Deficit)	6,915	10,900	(42,000)	(42,000)	1,861		1,861
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Beginning Cash Balance	387,224	392,693		403,750		Cash Reserves Target
Cash Adjustments	(1,446)	157		-		
Ending Cash Balance	392,693	403,750		361,750	406,303	
Cash Reserves Target	-	-		-		

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.