



Period Ending: July 31, 2020

Issued By: Controller's Office

# City of South Bend

## Monthly Financial Report

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

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## July 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 July 31, 2020**

	Beginning Cash Balance 1/1/2020	2020 Estimated Revenues	2020 Budgeted Expenditures	Projected Surplus (Deficit)	Ending Cash Balance 12/31/2020
<b>City Controlled Funds</b>					
101 <b>General Fund</b>	44,871,229	71,659,754	72,902,340	(1,242,586)	43,628,643
<b>Special Revenue Funds</b>					
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	8,445,901	9,240,175	(794,274)	3,948,929
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	3,237,490	3,500,678	(263,188)	749,119
212 Dept of Community Investment Grants	305,248	7,311,291	7,564,954	(253,663)	51,585
216 Police State Seizures	238,323	32,281	108,753	(76,472)	161,851
217 Gift, Donation, Bequest	668,273	567,463	791,067	(223,604)	444,669
218 Police Curfew Violations	12,894	627	1,000	(373)	12,521
219 Unsafe Building	923,154	119,500	156,395	(36,895)	886,259
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	9,733,297	8,950,545	782,752	4,036,539
251 Local Roads & Streets	5,233,148	1,939,420	5,797,965	(3,858,545)	1,374,603
257 LOIT Special Distribution	170,735	2,926	164,087	(161,161)	9,574
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	2,004,156	2,974,341	(970,185)	(520,754)
266 MVH Restricted Fund	650,402	3,055,250	3,955,650	(900,400)	(249,998)
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	396,471	523,301	(126,830)	42,609
299 Police Federal Drug Enforcement	113,552	6,366	51,000	(44,634)	68,918
404 County Option Income Tax	12,724,697	14,186,865	16,238,244	(2,051,379)	10,673,318
408 Economic Development Income Tax	17,389,466	14,153,675	16,072,972	(1,919,297)	15,470,169
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	22	2,020	(1,998)	397
730 City Cemetery Trust	29,730	220	20,000	(19,780)	9,950
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
<b>Total Special Revenue Funds</b>	<b>68,761,206</b>	<b>88,341,587</b>	<b>102,393,758</b>	<b>(14,052,171)</b>	<b>54,709,035</b>
<b>Debt Service Funds</b>					
312 2017 Parks Bond Debt Service	208,740	1,157,120	1,172,968	(15,848)	192,892
350 2018 Fire Station #9 Bond Debt Service	-	341,231	341,231	-	-
672 Century Center Energy Conservation Debt Svc	189,409	413,496	411,096	2,400	191,809
752 South Bend Redevelopment Authority	222,584	2,875,000	2,865,613	9,387	231,971
755 South Bend Building Corporation	815,025	2,649,000	2,630,085	18,915	833,940
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
<b>Total Debt Service Funds</b>	<b>7,222,856</b>	<b>10,931,728</b>	<b>10,907,793</b>	<b>23,935</b>	<b>7,246,790</b>

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

	Beginning Cash Balance 1/1/2020	2020 Estimated Revenues	2020 Budgeted Expenditures	Projected Surplus (Deficit)	Ending Cash Balance 12/31/2020
<b>Capital Funds</b>					
287 Fire Department Capital	1,962,214	1,956,596	3,635,935	(1,679,339)	282,875
401 Coveleski Stadium Capital	25,850	30,162	30,000	162	26,012
406 Cumulative Capital Development	223,617	435,834	602,205	(166,371)	57,246
407 Cumulative Capital Improvement	689,015	274,433	430,000	(155,567)	533,448
412 Major Moves Construction	2,195,972	513,997	1,672,285	(1,158,288)	1,037,684
416 Morris Performing Arts Center Capital	422,125	283,933	559,983	(276,050)	146,075
450 Palais Royale Historic Preservation	107,792	15,700	69,160	(53,460)	54,332
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	85,000	8,569,760	(8,484,760)	578,038
750 Equipment/Vehicle Leasing	1,016,476	4,329,756	4,590,138	(260,382)	756,094
759 Eddy Street Commons Capital	3,048,190	20	3,048,122	(3,048,102)	88
<b>Total Capital Funds</b>	<b>19,274,855</b>	<b>7,941,937</b>	<b>23,430,480</b>	<b>(15,488,543)</b>	<b>3,786,312</b>
<b>Enterprise Funds</b>					
288 Emergency Medical Services Operating	2,520,160	11,114	1,824,059	(1,812,945)	707,215
600 Consolidated Building Fund	2,285,733	1,800,103	2,005,428	(205,325)	2,080,408
601 Parking Garages	1,326,253	1,356,448	1,699,673	(343,225)	983,028
610 Solid Waste Operations	449,145	5,711,736	6,091,520	(379,784)	69,361
611 Solid Waste Capital	64,925	1,231,966	1,325,349	(93,383)	(28,458)
620 Water Works Operations	4,204,418	21,394,976	23,396,743	(2,001,767)	2,202,651
622 Water Works Capital	4,187,432	4,107,965	4,870,047	(762,082)	3,425,350
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	39,435,552	47,716,109	(8,280,557)	7,128,898
642 Sewage Works Capital	9,417,064	8,500,698	14,079,020	(5,578,322)	3,838,742
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	1,046,360	871,730	174,630	299,036
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)
<b>Total Enterprise Funds</b>	<b>61,942,231</b>	<b>100,361,794</b>	<b>120,509,435</b>	<b>(20,147,641)</b>	<b>41,794,590</b>
<b>Internal Service Funds</b>					
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	4,516,782	5,122,081	(605,299)	4,356,127
278 Police Take Home Vehicle	725,194	14,152	99,087	(84,935)	640,259
279 IT / Innovation / 311 Call Center	3,108,342	6,830,239	9,617,560	(2,787,321)	321,021
711 Self-Funded Employee Benefits	9,277,319	16,452,533	18,508,532	(2,055,999)	7,221,320
713 Unemployment Compensation	180,911	8,546	55,000	(46,454)	134,457
714 Parental Leave Fund	32,563	257,952	253,846	4,106	36,669
<b>Total Internal Service Funds</b>	<b>19,762,834</b>	<b>41,726,561</b>	<b>47,572,961</b>	<b>(5,846,400)</b>	<b>13,916,434</b>

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

	Beginning Cash Balance 1/1/2020	2020 Estimated Revenues	2020 Budgeted Expenditures	Projected Surplus (Deficit)	Ending Cash Balance 12/31/2020
<b>Trust &amp; Agency Funds</b>					
701 Fire Pension	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
<b>Total Trust &amp; Agency Funds</b>	<b>1,034,649</b>	<b>11,044,682</b>	<b>11,040,716</b>	<b>3,966</b>	<b>1,038,615</b>
<b>Total City Controlled Funds</b>	<b>222,869,860</b>	<b>332,008,043</b>	<b>388,757,483</b>	<b>(56,749,440)</b>	<b>166,120,419</b>
<b>Redevelopment Commission Controlled Funds</b>					
<b>Tax Increment Financing Funds</b>					
324 TIF - River West Development Area (Airport)	30,950,203	17,448,377	34,410,240	(16,961,863)	13,988,340
422 TIF - West Washington	1,031,822	330,282	1,005,665	(675,383)	356,439
429 TIF - River East Development Area (NE Dev)	8,215,417	2,826,336	9,418,041	(6,591,705)	1,623,712
430 TIF - Southside Development #1	9,607,799	2,058,569	7,027,306	(4,968,737)	4,639,062
435 TIF - Douglas Road	187,806	1,000	186,425	(185,425)	2,381
436 TIF - River East Residential (NE Res)	3,706,897	5,810,197	4,385,000	1,425,197	5,132,094
<b>Total Tax Increment Financing Funds</b>	<b>53,699,946</b>	<b>28,474,761</b>	<b>56,432,677</b>	<b>(27,957,916)</b>	<b>25,742,030</b>
<b>Redevelopment Funds</b>					
433 Redevelopment General	1,476,915	1,689,117	1,421,350	267,767	1,744,682
439 Certified Technology Park	10,965	120	752	(632)	10,333
452 2018 TIF Park Bond Capital	4,085,672	35,000	4,092,364	(4,057,364)	28,308
454 Airport Urban Enterprise Zone	403,750	8,000	50,000	(42,000)	361,750
<b>Total Redevelopment Funds</b>	<b>5,977,302</b>	<b>1,732,237</b>	<b>5,564,466</b>	<b>(3,832,229)</b>	<b>2,145,073</b>
<b>Debt Service Funds</b>					
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	488,191	-	488,191	518,010
<b>Total Debt Service Funds</b>	<b>3,835,295</b>	<b>560,809</b>	<b>60,000</b>	<b>500,809</b>	<b>4,336,104</b>
<b>Total Redevelopment Commission Funds</b>	<b>63,512,543</b>	<b>30,767,807</b>	<b>62,057,143</b>	<b>(31,289,336)</b>	<b>32,223,207</b>
<b>Grand Total</b>	<b>286,382,403</b>	<b>362,775,850</b>	<b>450,814,626</b>	<b>(88,038,776)</b>	<b>198,343,626</b>
<b>NOTE: REFER TO INDIVIDUAL FUND SUMMARIES FOR FURTHER DETAIL</b>					

**City of South Bend**  
**Cash Reserves Summary by Fund Status**  
**July 31, 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
<b>Under Reserve Requirement</b>									
201	Parks & Recreation	3,063,371	542,522	2,520,849	4,123,877	(1,603,028)	15%	✗ Building back up reserves after capital spend in 2019	25% of Annual expenditures
230	Code Enforcement	432,417	96,836	335,582	408,770	(73,188)	8%	✗ Reimbursed through interfund transfers from Fund 408	10% of Annual expenditures
278	Take Home Vehicle Police	677,666	-	677,666	750,000	(72,334)	684%	✗ Slightly under reserve requirement	Set dollar amount of \$750,000
601	Parking Garages	916,338	509,938	406,401	424,918	(18,517)	24%	✗ High encumbrances	25% of Annual expenditures
610	Solid Waste Operations	212,811	336,775	(123,964)	609,152	(733,116)	-2%	✗ Expenditures higher than revenues	10% of Annual expenditures
641	Sewage Works Operations	6,818,808	4,837,205	1,981,603	2,385,805	(404,202)	4%	✗ High encumbrances	5% of Annual expenditures
670	Century Center Operations	1,303,041	72,840	1,230,201	1,258,975	(28,774)	24%	✗ Slightly under reserve requirement	25% of Annual expenditures
701	Firefighters Pension	11,197	-	11,197	479,931	(468,734)	0%	✗ Pension payments received in June & Sept	10% of Annual expenditures
702	Police Pension	70,491	34	70,457	624,141	(553,684)	1%	✗ Pension payments received in June & Sept	10% of Annual expenditures
<b>Under Reserve Requirement Total</b>		<b>\$ 13,506,142</b>	<b>\$ 6,396,150</b>	<b>\$ 7,109,992</b>	<b>\$ 11,065,569</b>	<b>\$ (3,955,577)</b>			

**Meets or Exceeds Requirement**

101	General Fund	45,841,384	1,260,301	44,581,082	25,515,819	19,065,263	61%	✓ Property tax distribution received in June & Dec	35% of Annual expenditures
102	Rainy Day Fund	10,818,457	-	10,818,457	8,998,791	1,819,666	4%	✓	3% of total expenditures in previous fiscal year, excluding interfund transfers
202	Motor Vehicle Highway	4,698,286	1,062,228	3,636,058	2,310,044	1,326,014	39%	✓	25% of Annual expenditures
211	DCI Administration Fund	1,046,353	233,303	813,050	350,068	462,982	23%	✓	10% of Annual expenditures
216	Police State Seizures	208,357	-	208,357	27,188	181,169	192%	✓	25% of Annual expenditures
218	Police Curfew Violations	13,196	-	13,196	250	12,946	1320%	✓	25% of Annual expenditures
220	Law Enforcement Continuing Education	461,077	34,609	426,469	98,844	327,625	108%	✓	25% of Annual expenditures
221	Rent Units Regulation	65,229	-	65,229	-	65,229	19%	✓	10% of Annual expenditures
222	Central Services Operations	1,509,429	12,966	1,498,598	864,263	634,335	17%	✓	10% of Annual expenditures, excluding utility accounting
226	Liability Insurance	5,276,772	262,796	5,013,975	2,561,041	2,452,934	98%	✓	50% of Annual expenditures
249	Public Safety L.O.I.T.	4,296,440	-	4,296,440	716,044	3,580,396	48%	✓	8% of Annual expenditures - one month reserve
266	MVH Restricted	1,737,549	46,041	1,691,508	-	1,691,508	100%	✓	No reserve requirement - Grant fund - spend down to zero
273	Morris PAC/Palais Royale Marketing	75,144	9,984	65,160	7,704	57,456	211%	✓	25% of Annual expenditures
274	Morris PAC Self-Promotion	207,858	-	207,858	28,750	179,108	181%	✓	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	27,866	2,404	25,462	2,500	22,962	255%	✓	25% of Annual expenditures
291	Indiana River Rescue	333,480	2,326	331,154	23,771	307,383	348%	✓	25% of Annual expenditures
294	Regional Police Academy	125,664	-	125,664	5,625	120,039	559%	✓	25% of Annual expenditures
299	Police Federal Drug Enforcement	114,184	-	114,184	12,750	101,434	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	1,027,052	-	1,027,052	1,027,052	-	100%	✓	100% debt service reserve per bond covenants
404	County Option Income Tax	12,781,977	3,074,398	9,707,578	8,119,122	1,588,456	60%	✓	50% of Annual expenditures
408	Economic Development Income Tax	19,667,870	3,650,546	16,017,324	8,036,486	7,980,838	100%	✓	50% of Annual expenditures
433	Redevelopment General	1,640,402	210,253	1,430,149	355,338	1,074,811	101%	✓ Revenue received annually in September	25% of Annual expenditures
600	Consolidated Building Fund	2,106,789	221,771	1,885,018	501,357	1,383,661	94%	✓	25% of Annual expenditures
620	Water Works Operations	3,640,372	781,573	2,858,799	1,169,837	1,688,962	12%	✓	5% of Annual expenditures
624	Water Works Customer Deposit	1,292,520	-	1,292,520	1,292,520	-	100%	✓	100% cash reserves for customer deposits
625	Water Works Sinking Fund	774,484	1,279,161	(504,677)	(504,677)	-	100%	✓ Encumbrances reflect total annual debt payments, funds are transferred from operations to cover	100% cash reserves per bond covenants

**City of South Bend**  
**Cash Reserves Summary by Fund Status**  
**July 31, 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
626	Water Works Bond Reserve	1,439,219	-	1,439,219	1,439,219	-	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	2,077,019	11,395	2,065,623	185,589	1,880,034	278%	✓	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	8,047,731	6,928,721	1,119,010	1,119,010	-	100%	✓	100% cash reserves per bond covenants
653	Sewage Works Debt Service Reserve	4,312,373	-	4,312,373	4,312,373	-	100%	✓	100% cash reserves per bond covenants and Crowe Horwath
654	Sewage Works Deposit Fund	568,874	-	568,874	568,874	-	100%	✓	100% cash reserves for customer deposits
655	Project ReLeaf	459,282	-	459,282	108,365	350,917	106%	✓	25% of Annual expenditures
667	Storm Sewer Fund	696,730	97,189	599,541	217,933	381,608	69%	✓	25% of Annual expenditures
671	Century Center Capital	983,571	-	983,571	800,000	183,571	98%	✓	\$800,000 Minimum per Board of Managers
711	Self-Funded Employee Benefits	10,512,487	553,168	9,959,319	4,627,133	5,332,186	54%	✓	25% of Annual expenditures
713	Unemployment Comp Fund	126,941	-	126,941	13,750	113,191	231%	✓	25% of Annual expenditures
714	Parental Leave Fund	99,469	-	99,469	20,308	79,161	39%	✓	8% of Annual expenditures - one month reserve
718	State Tax Withholding Fund	751,635	-	751,635	751,635	-	100%	✓	100% cash reserves - trust & agency funds
725	Morris / Palais Box Office	585,369	-	585,369	585,369	-	100%	✓	100% cash reserves - trust & agency funds
726	Police Distributions Payable	885,616	-	885,616	885,616	-	100%	✓	100% cash reserves - trust & agency funds
730	City Cemetery	29,964	-	29,964	5,000	24,964	150%	✓	25% of Annual expenditures
731	Bowman Cemetery	471,377	-	471,377	400,000	71,377	100%	✓	\$400,000 minimum
752	South Bend Redevelopment Authority	1,301,991	-	1,301,991	1,301,991	-	100%	✓	100% cash reserves per bond covenants
755	South Bend Building Corporation	2,029,865	-	2,029,865	2,029,865	-	100%	✓	100% cash reserves per bond covenants
756	2015 Smart Streets Bond Service Fund	2,595,845	-	2,595,845	2,595,845	-	100%	✓	100% cash reserves per bond covenants
757	2015 Parks Bond Debt Service	624,612	-	624,612	624,612	-	100%	✓	100% cash reserves per bond covenants
760	Eddy St Commons Bond Debt Service	4,205,747	-	4,205,747	2,500,000	1,705,747	302%	✓	\$2,500,000 minimum
<b>Meets or Exceeds Requirement Total</b>		<b>\$ 176,171,903</b>	<b>\$ 19,737,302</b>	<b>\$ 156,436,733</b>	<b>\$ 98,080,136</b>	<b>\$ 58,356,597</b>			

**No Reserve Requirement**

209	Studebaker/Oliver Revitalizing Grants	728,954	634,920	94,034	-	94,034	100%	✓	No reserve requirement - Grant fund - spend down to zero
210	DCI State Grants	34,158	68,225	(34,067)	-	(34,067)	100%	✓	To be reimbursed by grant receipts No reserve requirement - Grant fund - spend down to zero
212	DCI Federal Grants	290,827	3,494,405	(3,203,578)	-	(3,203,578)	100%	✓	To be reimbursed by grant receipts No reserve requirement - Grant fund - spend down to zero
217	Gift, Donation, Bequest	973,153	213,204	759,949	-	759,949	100%	✓	No reserve requirement
219	Unsafe Building	880,504	4,920	875,584	-	875,584	100%	✓	No reserve requirement
224	Central Services Capital	26,448	61,869	(35,421)	-	(35,421)	100%	✓	To receive interfund transfer from Fund 222 No reserve requirement - Capital fund - spend down to zero
227	Loss Recovery Fund	610,264	200,000	410,264	-	410,264	100%	✓	No reserve requirement
251	Local Roads & Streets	5,488,225	2,402,658	3,085,567	-	3,085,567	100%	✓	No reserve requirement



City of South Bend

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

Cash Reserves Summary by Fund Status

July 31, 2020

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	126,362	117,928	8,434	-	8,434	100%	✓	No reserve requirement - one-time distribution - spend down to zero
258	Human Rights - Federal Grant	405,010	25,244	379,766	-	379,766	100%	✓	No reserve requirement - Grant fund - spend down to zero
264	COVID-19 Response	(883,764)	1,738,953	(2,622,717)	-	(2,622,717)	100%	✓	To be reimbursed by grant receipts No reserve requirement - Grant fund - spend down to zero
265	Local Road & Bridge Grant	620,556	893,987	(273,431)	-	(273,431)	100%	✓	Reimbursed through interfund transfer to cover matching portion No reserve requirement - Grant fund - spend down to zero
279	IT / Innovation / 311 Call Center	2,793,502	2,405,349	388,153	-	388,153	100%	✓	Reimbursed through interfund allocation No reserve requirement
280	Police Block Grants	4,127	-	4,127	-	4,127	100%	✓	No reserve requirement - Grant fund - spend down to zero
287	Fire Department Capital	613,886	702,296	(88,410)	-	(88,410)	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	117,872	103,739	14,132	-	14,132	100%	✓	To be reimbursed by grant receipts No reserve requirement - Grant fund - spend down to zero
312	2017 Park Bond Debt Service	(332,970)	-	(332,970)	-	(332,970)	100%	✓	Property tax distribution received in June & Dec No reserve requirement
324	TIF - River West TIF (Airport)	25,193,141	6,975,809	18,217,333	-	18,217,333	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	518,001	-	518,001	518,001	-	100%	✓	100% debt service reserve per bond covenants
401	Coveleski Stadium Capital	11,655	-	11,655	-	11,655	100%	✓	No reserve requirement - Capital fund - spend down to zero
406	Cumulative Capital Development	148,836	169,588	(20,752)	-	(20,752)	100%	✓	Property tax distribution received in June & Dec No reserve requirement - Capital fund - spend down to zero
407	Cumulative Capital Improvement	674,009	-	674,009	-	674,009	100%	✓	No reserve requirement - Capital fund - spend down to zero
410	Urban Develop Action Grant (UDAG)	39,833	-	39,833	-	39,833	100%	✓	No reserve requirement - Grant fund - spend down to zero
412	Major Moves Construction	1,769,140	263,482	1,505,657	-	1,505,657	100%	✓	No reserve requirement - Capital fund - spend down to zero
416	Morris Performing Arts Center Capital	518,822	323,798	195,024	-	195,024	100%	✓	No reserve requirement
422	TIF - West Washington	1,042,037	266,729	775,308	-	775,308	100%	✓	Property tax distribution received in June & Dec No reserve requirement
429	TIF - River East Devevelopment	8,229,694	4,607,589	3,622,104	-	3,622,104	100%	✓	Property tax distribution received in June & Dec No reserve requirement
430	TIF - Southside Development Area #1	11,559,195	252,569	11,306,626	-	11,306,626	100%	✓	Property tax distribution received in June & Dec No reserve requirement
435	TIF - Douglas Road	94,127	17,108	77,019	-	77,019	100%	✓	Property tax distribution received in June & Dec No reserve requirement
436	TIF - River East Residential	2,550,077	-	2,550,077	-	2,550,077	100%	✓	Property tax distribution received in June & Dec No reserve requirement
439	Certified Technology Park	11,052	752	10,300	-	10,300	100%	✓	No reserve requirement
450	Palais Royale Historic Preservation	78,150	-	78,150	-	78,150	100%	✓	No reserve requirement
451	2018 Fire Station #9 Bond Capital	313,435	-	313,435	-	313,435	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
452	2018 TIF Park Bond Capital	3,001,627	536,277	2,465,350	-	2,465,350	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
453	2018 Zoo Bond Capital	71,936	-	71,936	-	71,936	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
454	Airport Urban Enterprise Zone	406,947	-	406,947	-	406,947	100%	✓	No reserve requirement
471	2017 Park Bond Capital	8,073,423	2,447,635	5,625,788	-	5,625,788	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

July 31, 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	149,578	262,696	(113,118)	-	(113,118)	100%	✓	Receives transfers from Fund 610 as needed	No reserve requirement - Capital fund - spend down to zero
622	Water Works Capital	6,282,282	480,959	5,801,323	-	5,801,323	100%	✓		No reserve requirement - Capital fund - spend down to zero
642	Sewage Works Capital	15,545,613	4,079,623	11,465,991	-	11,465,991	100%	✓	Receives transfers from Fund 641 as needed	No reserve requirement - Capital fund - spend down to zero
672	Century Center Energy Savings	257,288	205,709	51,579	-	51,579	100%	✓		No reserve requirement
705	Police K-9 Unit	2,414	-	2,414	-	2,414	100%	✓		No reserve requirement
750	Equipment/Vehicle Leasing	347,672	-	347,672	-	347,672	100%	✓		No reserve requirement - Capital lease fund - spend down to zero
754	Industrial Revolving Fund	2,088,975	-	2,088,975	-	2,088,975	100%	✓		No City reserve requirement; there are program requirements
759	Eddy St Commons Bond Capital	1,617,124	-	1,617,124	-	1,617,124	100%	✓		No reserve requirement - Bond capital fund - spend down to zero
<b>No Reserve Requirement Total</b>		<b>\$ 103,119,912</b>	<b>\$ 33,958,020</b>	<b>\$ 69,161,892</b>	<b>\$ 518,001</b>	<b>\$ 68,643,891</b>				
<b>Total Funds</b>		<b>\$ 292,797,956</b>	<b>\$ 60,091,473</b>	<b>\$ 232,708,617</b>	<b>\$ 109,663,706</b>	<b>\$ 123,044,911</b>				

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

	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
<b>City Controlled Funds</b>						
101 <b>General Fund</b>	71,659,754	3,513,336	38,587,176	35,957,344	33,072,578	54%
<b>Special Revenue Funds</b>						
102 Rainy Day	132,905	17,121	66,582	144,175	66,323	50%
201 Parks & Recreation	16,456,050	793,198	8,878,678	10,728,102	7,577,372	54%
202 Motor Vehicle Highway	8,445,901	601,127	4,961,569	4,140,526	3,484,332	59%
209 Studebaker-Oliver Revitalizing Grants	120,000	1,229	5,053	12,240	114,947	4%
210 Economic Development State Grants	630,706	54	36,616	55,970	594,090	6%
211 Department of Community Investment (DCI)	3,237,490	217,877	1,617,686	1,290,421	1,619,804	50%
212 Dept of Community Investment Grants	7,311,291	95,046	979,390	910,301	6,331,901	13%
216 Police State Seizures	32,281	330	1,378	8,036	30,903	4%
217 Gift, Donation, Bequest	567,463	3,588	595,373	571,824	(27,910)	105%
218 Police Curfew Violations	627	21	280	206	347	45%
219 Unsafe Building	119,500	4,440	32,308	486,023	87,192	27%
220 Law Enforcement Continuing Education	255,121	28,727	145,499	187,551	109,622	57%
221 Rental Units Regulation	345,826	21,811	150,734	2,846	195,092	44%
227 Loss Recovery	4,579	966	3,756	8,455	823	82%
230 Code Enforcement Fund	4,087,695	435,059	2,455,861	-	1,631,834	60%
249 Public Safety LOIT	9,733,297	737,247	6,073,311	5,670,997	3,659,986	62%
251 Local Roads & Streets	1,939,420	144,435	1,124,884	2,530,586	814,536	58%
257 LOIT Special Distribution	2,926	200	1,494	99,834	1,432	51%
258 Human Rights Federal Grant	151,228	-	2,088	84,015	149,140	1%
264 COVID-19 Response	-	-	487,087	-	(487,087)	0%
265 Local Road & Bridge Grant	2,004,156	982	265,755	4,552	1,738,401	13%
266 MVH Restricted Fund	3,055,250	214,234	1,608,309	1,910,947	1,446,941	53%
273 Morris PAC / Palais Royale Marketing	15,566	119	2,806	11,810	12,760	18%
274 Morris PAC / Self-Promotion	106,794	329	20,698	49,515	86,096	19%
280 Police Block Grants	51	7	25	55	26	50%
289 HAZMAT	10,238	44	172	9,687	10,066	2%
291 Indiana River Rescue	92,317	528	54,106	112,137	38,211	59%
292 Police Grants	-	-	-	-	-	0%
294 Regional Police Academy	21,240	199	10,037	19,146	11,203	47%
295 COPS MORE Grant	396,471	939	185,876	12,062	210,595	47%
299 Police Federal Drug Enforcement	6,366	23	632	2,082	5,734	10%
404 County Option Income Tax	14,186,865	1,187,259	8,831,666	8,991,606	5,355,199	62%
408 Economic Development Income Tax	14,153,675	1,135,611	8,952,242	8,404,318	5,201,433	63%
410 Urban Development Action Grant	30,500	7,627	15,903	34,226	14,597	52%
655 Project ReLeaf	456,559	38,167	263,583	278,655	192,976	58%
705 Police K-9 Unit	22	4	15	32	7	67%
730 City Cemetery Trust	220	47	183	399	37	83%
731 Bowman Cemetery	5,791	746	2,883	6,279	2,908	50%
754 Industrial Revolving Fund	225,200	15,224	120,849	156,376	104,351	54%
<b>Total Special Revenue Funds</b>	<b>88,341,587</b>	<b>5,704,563</b>	<b>47,955,371</b>	<b>46,935,992</b>	<b>40,386,216</b>	<b>54%</b>
<b>Debt Service Fund</b>						
312 2017 Parks Bond Debt Service	1,157,120	44,120	630,896	665,415	526,224	55%
350 2018 Fire Station #9 Bond Debt Service	341,231	167,366	341,231	151,416	(0)	100%
672 Century Center Energy Conservation Debt Svc	413,496	330	273,028	289,773	140,468	66%
752 South Bend Redevelopment Authority	2,875,000	1,236,503	2,673,791	1,436,273	201,209	93%
755 South Bend Building Corporation	2,649,000	1,325,758	2,648,402	1,330,203	598	100%
756 Smart Streets Debt Service	1,719,500	858,009	1,716,829	860,208	2,671	100%
757 2015 Parks Bond Debt Service	379,756	30,755	223,006	223,772	156,750	59%
760 Eddy Street Commons Debt Service	1,396,625	742,517	1,392,172	654,523	4,453	100%
<b>Total Debt Service Funds</b>	<b>10,931,728</b>	<b>4,405,357</b>	<b>9,899,356</b>	<b>5,611,583</b>	<b>1,032,372</b>	<b>91%</b>

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

	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
<b>Capital Funds</b>						
287	1,956,596	934,623	1,011,839	324,230	944,757	52%
401	30,162	18	114	548	30,048	0%
406	435,834	18,008	258,422	270,533	177,412	59%
407	274,433	19,820	129,649	117,766	144,784	47%
412	513,997	2,828	260,009	375,884	253,988	51%
416	283,933	821	197,844	53,227	86,089	70%
450	15,700	124	4,334	9,414	11,366	28%
451	3,854	536	2,183	33,903	1,671	57%
453	12,652	0	293	17,792	12,359	2%
471	85,000	13,541	54,256	164,441	30,744	64%
750	4,329,756	2	675	1,486,086	4,329,082	0%
759	20	0	11	38	9	55%
<b>Total Capital Funds</b>	<b>7,941,937</b>	<b>990,322</b>	<b>1,919,628</b>	<b>2,853,861</b>	<b>6,022,309</b>	<b>24%</b>
<b>Enterprise Funds</b>						
288	11,114	-	11,113	3,763,569	1	100%
600	1,800,103	133,681	726,711	2,421,287	1,073,392	40%
601	1,356,448	78,106	522,618	590,489	833,830	39%
610	5,711,736	487,514	3,320,290	3,286,199	2,391,446	58%
611	1,231,966	185,067	745,672	831,960	486,294	61%
620	21,394,976	2,167,793	11,705,056	11,126,831	9,689,920	55%
622	4,107,965	333,421	2,486,775	1,963,766	1,621,190	61%
624	20,000	2,060	7,973	20,557	12,027	40%
625	1,841,486	102,567	716,931	1,189,593	1,124,555	39%
626	20,000	2,226	8,857	19,549	11,143	44%
629	240,000	4,617	34,953	264,444	205,047	15%
640	670,302	59,072	401,327	421,526	268,975	60%
641	39,435,552	3,090,606	21,652,473	23,746,786	17,783,079	55%
642	8,500,698	30,208	8,467,357	5,224,615	33,341	100%
643	120,000	8,799	34,305	227,280	85,695	29%
649	7,833,015	12,736	7,812,516	7,820,577	20,499	100%
653	45,000	283	20,457	47,185	24,543	45%
654	25,000	904	3,139	-	21,861	13%
667	1,046,360	87,229	607,809	99,373	438,551	58%
670	4,940,073	11,144	1,128,255	3,222,417	3,811,818	23%
671	10,000	8	1,890	185,138	8,110	19%
<b>Total Enterprise Funds</b>	<b>100,361,794</b>	<b>6,798,041</b>	<b>60,416,480</b>	<b>66,473,140</b>	<b>39,945,314</b>	<b>60%</b>
<b>Internal Service Funds</b>						
222	13,387,866	624,718	4,089,746	7,890,788	9,298,120	31%
224	258,491	75,003	146,481	2,040	112,010	57%
226	4,516,782	253,433	3,271,350	3,292,515	1,245,432	72%
278	14,152	1,432	6,951	13,466	7,201	49%
279	6,830,239	561,782	4,040,072	4,807,737	2,790,167	59%
711	16,452,533	1,338,208	9,421,347	8,062,558	7,031,186	57%
713	8,546	736	4,869	2,732	3,677	57%
714	257,952	18,717	138,040	92,408	119,912	54%
<b>Total Internal Service Funds</b>	<b>41,726,561</b>	<b>2,874,027</b>	<b>21,118,856</b>	<b>24,164,244</b>	<b>20,607,705</b>	<b>51%</b>

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

	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
<b>Trust &amp; Agency Funds</b>						
701 Fire Pension	4,906,502	569	2,164,305	2,237,141	2,742,197	44%
702 Police Pension	6,138,180	897	3,068,085	3,065,069	3,070,095	50%
<b>Total Trust &amp; Agency Funds</b>	<b>11,044,682</b>	<b>1,466</b>	<b>5,232,390</b>	<b>5,302,210</b>	<b>5,812,292</b>	<b>47%</b>
<b>Total City Controlled Funds</b>	<b>332,008,043</b>	<b>24,287,114</b>	<b>185,129,256</b>	<b>187,298,373</b>	<b>146,878,787</b>	<b>56%</b>
<b>Redevelopment Commission Controlled Funds</b>						
<b>Tax Increment Financing Funds</b>						
324 TIF - River West Development Area (Airport)	17,448,377	1,145,690	9,650,025	11,295,445	7,798,352	55%
422 TIF - West Washington	330,282	50,552	137,404	167,846	192,878	42%
429 TIF - River East Development Area (NE Dev)	2,826,336	375,725	1,742,496	1,780,338	1,083,840	62%
430 TIF - Southside Development #1	2,058,569	846,943	2,038,931	1,525,358	19,638	99%
435 TIF - Douglas Road	1,000	228	916	2,794	84	92%
436 TIF - River East Residential (NE Res)	5,810,197	822,774	2,947,614	2,818,959	2,862,583	51%
<b>Total Tax Increment Financing Funds</b>	<b>28,474,761</b>	<b>3,241,912</b>	<b>16,517,386</b>	<b>17,590,740</b>	<b>11,957,375</b>	<b>58%</b>
<b>Redevelopment Funds</b>						
433 Redevelopment General	1,689,117	514,461	614,734	63,443	1,074,383	36%
439 Certified Technology Park	120	17	68	8,577	52	57%
452 2018 TIF Park Bond Capital	35,000	4,976	21,653	124,462	13,347	62%
454 Airport Urban Enterprise Zone	8,000	644	2,505	5,423	5,495	31%
<b>Total Redevelopment Funds</b>	<b>1,732,237</b>	<b>520,099</b>	<b>638,959</b>	<b>201,905</b>	<b>1,093,278</b>	<b>37%</b>
<b>Debt Service Funds</b>						
315 Airport 2003 Debt Reserve	20,000	1,649	6,430	14,266	13,570	32%
328 SBCDA 2003 Debt Reserve	40,000	2,757	10,750	23,851	29,250	27%
351 2018 TIF Park Bond Debt Service	12,618	1,625	6,321	13,688	6,297	50%
352 South Shore Double Tracking Debt Service	488,191	488,171	488,182	-	9	100%
<b>Total Debt Service Funds</b>	<b>560,809</b>	<b>494,203</b>	<b>511,684</b>	<b>51,805</b>	<b>49,125</b>	<b>91%</b>
<b>Total Redevelopment Commission Funds</b>	<b>30,767,807</b>	<b>4,256,214</b>	<b>17,668,030</b>	<b>17,844,450</b>	<b>(13,411,815)</b>	<b>57%</b>
<b>Grand Total</b>	<b>362,775,850</b>	<b>28,543,328</b>	<b>202,797,286</b>	<b>205,142,823</b>	<b>133,466,971</b>	<b>56%</b>

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

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current YTD Actual</b>	<b>Prior YTD Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget*</b>
<b>City Controlled Funds</b>							
101 <b>General Fund</b>	72,902,340	5,307,733	38,178,735	35,839,154	1,260,301	33,463,303	54%
<b>Special Revenue Funds</b>							
102 Rainy Day	-	-	-	-	-	-	0%
201 Parks & Recreation	16,495,507	1,266,573	9,517,437	13,475,549	542,522	6,435,549	61%
202 Motor Vehicle Highway	9,240,175	901,898	5,091,628	6,801,648	1,062,228	3,086,320	67%
209 Studebaker-Oliver Revitalizing Grants	873,464	54,512	214,234	129,731	634,920	24,311	97%
210 Economic Development State Grants	691,169	-	67,248	295,296	68,225	555,695	20%
211 Department of Community Investment (DCI)	3,500,678	198,771	1,596,373	1,550,174	233,303	1,671,002	52%
212 Dept of Community Investment Grants	7,564,954	50,786	997,797	945,134	3,494,405	3,072,752	59%
216 Police State Seizures	108,753	-	31,753	-	-	77,000	29%
217 Gift, Donation, Bequest	791,067	75,684	297,591	94,372	213,204	280,272	65%
218 Police Curfew Violations	1,000	-	-	-	-	1,000	0%
219 Unsafe Building	156,395	20,951	96,022	340,240	4,920	55,453	65%
220 Law Enforcement Continuing Education	395,377	5,611	106,420	254,414	34,609	254,348	36%
221 Rental Units Regulation	345,826	14,880	103,359	-	-	242,467	30%
227 Loss Recovery	200,000	-	-	37,311	200,000	-	100%
230 Code Enforcement Fund	4,087,695	338,861	1,946,564	-	96,836	2,044,295	50%
249 Public Safety LOIT	8,950,545	680,200	5,036,237	4,074,153	-	3,914,308	56%
251 Local Roads & Streets	5,797,965	192,684	926,495	933,433	2,402,658	2,468,812	57%
257 LOIT Special Distribution	164,087	-	46,159	476,408	117,928	-	100%
258 Human Rights Federal Grant	270,640	20,495	120,689	184,420	25,244	124,707	54%
264 COVID-19 Response	2,025,075	992,316	1,447,181	-	1,738,953	(1,161,059)	157%
265 Local Road & Bridge Grant	2,974,341	-	95,401	798	893,987	1,984,953	33%
266 MVH Restricted Fund	3,955,650	439,342	703,531	617,940	46,041	3,206,078	19%
273 Morris PAC / Palais Royale Marketing	30,816	-	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	25,307	2,326	78,301	18%
292 Police Grants	-	-	-	-	-	-	0%
294 Regional Police Academy	22,500	-	3,057	4,131	-	19,443	14%
295 COPS MORE Grant	523,301	300	237,734	58,074	103,739	181,828	65%
299 Police Federal Drug Enforcement	51,000	31,000	31,000	43,499	-	20,000	61%
404 County Option Income Tax	16,238,244	1,602,310	8,801,675	7,772,462	3,074,398	4,362,171	73%
408 Economic Development Income Tax	16,072,972	523,144	6,788,362	5,414,406	3,650,546	5,634,065	65%
410 Urban Development Action Grant	40,000	10,000	30,000	45,000	-	10,000	75%
655 Project ReLeaf	433,460	28,781	201,379	311,016	-	232,081	46%
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	8,600	48,080	61,635	-	100,920	32%
<b>Total Special Revenue Funds</b>	<b>102,393,758</b>	<b>7,457,698</b>	<b>44,598,691</b>	<b>43,948,512</b>	<b>18,653,379</b>	<b>39,141,688</b>	<b>62%</b>
<b>Debt Service Fund</b>							
312 2017 Parks Bond Debt Service	1,172,968	596,133	1,172,965	1,181,140	-	3	100%
350 2018 Fire Station #9 Bond Debt Service	341,231	167,366	341,231	321,706	-	-	100%
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%
<b>Total Debt Service Funds</b>	<b>10,907,793</b>	<b>763,498</b>	<b>6,440,431</b>	<b>6,433,210</b>	<b>205,709</b>	<b>4,261,655</b>	<b>61%</b>

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

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current YTD Actual</b>	<b>Prior YTD Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget*</b>	
<b>Capital Funds</b>								
287	Fire Department Capital	3,635,935	713,735	2,368,890	1,930,507	702,296	564,748	84%
401	Coveleski Stadium Capital	30,000	-	14,353	64,622	-	15,647	48%
406	Cumulative Capital Development	602,205	132,350	340,851	356,051	169,588	91,766	85%
407	Cumulative Capital Improvement	430,000	20,833	145,835	-	-	284,165	34%
412	Major Moves Construction	1,672,285	18,102	691,008	766,266	263,482	717,794	57%
416	Morris Performing Arts Center Capital	559,983	-	101,871	33,205	323,798	134,314	76%
450	Palais Royale Historic Preservation	69,160	-	34,160	38,779	-	35,000	49%
451	2018 Fire Station #9 Bond Capital	89,311	25,539	89,311	2,545,881	-	-	100%
453	2018 Zoo Bond Capital	133,581	11,856	49,286	1,981,445	-	84,295	37%
471	2017 Parks Bond Capital	8,569,760	474,202	1,059,167	2,490,137	2,447,635	5,062,958	41%
750	Equipment/Vehicle Leasing	4,590,138	1,752	669,482	1,840,355	-	3,920,656	15%
759	Eddy Street Commons Capital	3,048,122	259,548	1,431,078	1,836,821	-	1,617,044	47%
	<b>Total Capital Funds</b>	<b>23,430,480</b>	<b>1,657,917</b>	<b>6,995,292</b>	<b>13,884,067</b>	<b>3,906,800</b>	<b>12,528,387</b>	<b>47%</b>
<b>Enterprise Funds</b>								
288	Emergency Medical Services Operating	1,824,059	-	105,202	3,575,964	2,170	1,716,687	6%
600	Consolidated Building Fund	2,005,428	130,767	909,621	2,544,847	221,771	874,036	56%
601	Parking Garages	1,699,673	249,536	941,818	874,596	509,938	247,918	85%
610	Solid Waste Operations	6,091,520	837,012	3,692,195	3,393,422	336,775	2,062,550	66%
611	Solid Waste Capital	1,325,349	77,662	661,131	666,118	262,696	401,523	70%
620	Water Works Operations	23,396,743	2,002,916	11,995,798	11,832,250	781,573	10,619,371	55%
622	Water Works Capital	4,870,047	-	408,936	313,305	480,959	3,980,152	18%
624	Water Works Customer Deposit	20,000	2,060	13,200	20,141	-	6,800	66%
625	Water Works Sinking (Debt Service)	1,841,486	1,067	229,068	1,992,901	1,279,161	333,257	82%
626	Water Works Bond Reserve	20,000	-	-	9,582	-	20,000	0%
629	Water Works Reserve Operations & Maintenance	40,000	4,617	29,805	38,154	-	10,195	75%
640	Sewer Repair Insurance	742,355	213,205	536,022	325,085	11,395	194,938	74%
641	Sewage Works Operations	47,716,109	2,291,279	30,302,986	28,131,417	4,837,205	12,575,918	74%
642	Sewage Works Capital	14,079,020	35,926	2,378,653	2,575,402	4,079,623	7,620,744	46%
643	Sewage Works Reserve Operations & Maintenance	120,000	8,799	56,893	74,070	-	63,107	47%
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	904	4,816	-	-	20,184	19%
667	Storm Sewer Fund	871,730	289	28,001	44,227	97,189	746,540	14%
670	Century Center Operations	5,035,901	154,562	1,557,345	2,626,535	72,840	3,405,717	32%
671	Century Center Capital	1,000,000	-	-	-	-	1,000,000	0%
	<b>Total Enterprise Funds</b>	<b>120,509,435</b>	<b>6,010,601</b>	<b>54,705,885</b>	<b>59,961,116</b>	<b>19,902,016</b>	<b>45,901,536</b>	<b>62%</b>
<b>Internal Service Funds</b>								
222	Central Services	13,637,170	669,637	4,030,699	7,588,458	12,966	9,593,505	30%
224	Central Services Capital	279,685	50,167	141,992	37,516	61,869	75,824	73%
226	Liability Insurance	5,122,081	1,609,054	2,968,761	2,616,091	262,796	1,890,524	63%
278	Police Take Home Vehicle	99,087	-	55,722	2,785	-	43,366	56%
279	IT / Innovation / 311 Call Center	9,617,560	483,084	4,422,988	5,072,818	2,405,349	2,789,223	71%
711	Self-Funded Employee Benefits	18,508,532	1,264,375	8,278,429	10,512,421	553,168	9,676,935	48%
713	Unemployment Compensation	55,000	6,413	59,149	27,281	-	(4,149)	108%
714	Parental Leave Fund	253,846	2,430	71,190	124,952	-	182,656	28%
	<b>Total Internal Service Funds</b>	<b>47,572,961</b>	<b>4,085,159</b>	<b>20,028,930</b>	<b>25,982,322</b>	<b>3,296,148</b>	<b>24,247,884</b>	<b>49%</b>
<b>Trust &amp; Agency Funds</b>								
701	Fire Pension	4,799,311	348,169	2,490,254	2,608,616	-	2,309,057	52%
702	Police Pension	6,241,405	496,652	3,697,029	3,858,654	34	2,544,341	59%
	<b>Total Trust &amp; Agency Funds</b>	<b>11,040,716</b>	<b>844,821</b>	<b>6,187,284</b>	<b>6,467,270</b>	<b>34</b>	<b>4,853,398</b>	<b>56%</b>
	<b>Total City Controlled Funds</b>	<b>388,757,483</b>	<b>26,127,427</b>	<b>177,135,249</b>	<b>192,515,651</b>	<b>47,224,388</b>	<b>164,397,851</b>	<b>58%</b>

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

	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget*	
<b>Redevelopment Commission Controlled Funds</b>								
<b>Tax Increment Financing Funds</b>								
324	TIF - River West Development Area (Airport)	34,410,240	5,171,204	15,453,188	12,945,976	6,975,809	11,981,243	65%
422	TIF - West Washington	1,005,665	39,589	128,958	356,124	266,729	609,977	39%
429	TIF - River East Development Area (NE Dev)	9,418,041	188,438	1,767,674	3,255,842	4,607,589	3,042,778	68%
430	TIF - Southside Development #1	7,027,306	10,721	104,007	1,565,556	252,569	6,670,730	5%
435	TIF - Douglas Road	186,425	21,395	95,143	12,175	17,108	74,175	60%
436	TIF - River East Residential (NE Res)	4,385,000	1,979,000	4,110,789	4,015,667	-	274,211	94%
	<b>Total Tax Increment Financing Funds</b>	<b>56,432,677</b>	<b>7,410,346</b>	<b>21,659,759</b>	<b>22,151,339</b>	<b>12,119,803</b>	<b>22,653,114</b>	<b>60%</b>
<b>Redevelopment Funds</b>								
433	Redevelopment General	1,421,350	(276,197)	527,582	7,571	210,253	683,515	52%
439	Certified Technology Park	752	-	-	55,389	752	-	100%
452	2018 TIF Park Bond Capital	4,092,364	7,996	1,113,696	3,134,487	536,277	2,442,391	40%
454	Airport Urban Enterprise Zone	50,000	-	-	-	-	50,000	0%
	<b>Total Redevelopment Funds</b>	<b>5,564,466</b>	<b>(268,201)</b>	<b>1,641,278</b>	<b>3,197,447</b>	<b>747,282</b>	<b>3,175,906</b>	<b>43%</b>
<b>Debt Service Funds</b>								
315	Airport 2003 Debt Reserve	20,000	1,649	10,664	13,979	-	9,336	53%
328	SBCDA 2003 Debt Reserve	40,000	2,757	17,829	23,370	-	22,171	45%
351	2018 TIF Park Bond Debt Service	-	-	-	-	-	-	0%
352	South Shore Double Tracking Debt Service	-	-	-	-	-	-	0%
	<b>Total Debt Service Funds</b>	<b>60,000</b>	<b>4,407</b>	<b>28,493</b>	<b>37,349</b>	<b>-</b>	<b>31,507</b>	<b>47%</b>
	<b>Total Redevelopment Commission Funds</b>	<b>62,057,143</b>	<b>7,146,551</b>	<b>23,329,530</b>	<b>25,386,135</b>	<b>12,867,085</b>	<b>25,860,528</b>	<b>58%</b>
	<b>Grand Total</b>	<b>450,814,626</b>	<b>33,273,978</b>	<b>200,464,779</b>	<b>217,901,786</b>	<b>60,091,473</b>	<b>190,258,379</b>	<b>58%</b>

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



City of South Bend  
Revenue by Type Report

Period Ending: July 31, 2020

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
<b>Taxes</b>															
<b>Property Taxes</b>															
Civil City	-	-	-	-	-	26,301,327	2,099,068	-	-	-	-	-	28,400,395	50,565,864	56%
TIF Districts	-	102,701	-	-	-	12,598,223	3,150,931	-	-	-	-	-	15,851,854	26,916,461	59%
<b>Sub Total</b>	-	102,701	-	-	-	38,899,549	5,249,999	-	-	-	-	-	44,252,249	77,482,325	57%
<b>Local Income Tax</b>															
LIT Certified Shares	1,036,731	1,036,731	1,036,731	1,036,731	1,036,731	1,036,731	1,036,731	-	-	-	-	-	7,257,118	12,440,774	58%
LIT for Economic Development	988,824	988,824	988,824	988,824	988,824	988,824	1,105,176	-	-	-	-	-	7,038,120	12,098,890	58%
LIT for Public Safety	730,528	730,528	730,528	730,528	730,528	730,528	730,528	-	-	-	-	-	5,113,693	8,766,330	58%
LIT for Redevelopment	731	731	731	731	731	731	731	-	-	-	-	-	5,119	8,775	58%
LIT Additional - Supplemental Distrib	-	-	-	-	4,449,374	(890,915)	-	-	-	-	-	-	3,558,459	3,558,459	100%
<b>Sub Total</b>	2,756,814	2,756,814	2,756,814	2,756,814	7,206,188	1,865,899	2,873,165	-	-	-	-	-	22,972,508	36,873,228	62%
<b>Total Taxes</b>	<b>2,756,814</b>	<b>2,859,515</b>	<b>2,756,814</b>	<b>2,756,814</b>	<b>7,206,188</b>	<b>40,765,448</b>	<b>8,123,164</b>	-	-	-	-	-	<b>67,224,757</b>	<b>114,355,553</b>	<b>59%</b>
<b>Intergovernmental Revenue</b>															
<b>St Joseph County (Remitted by)</b>															
Auto Excise Tax	-	-	-	-	-	1,891,367	-	-	-	-	-	-	1,891,367	3,447,370	55%
Commercial Vehicle Tax	-	-	-	-	-	451,633	-	-	-	-	-	-	451,633	789,942	57%
Hotel Motel Tax	858,937	-	-	190,750	-	-	-	-	-	-	-	-	1,049,687	1,893,437	55%
<b>Sub Total</b>	858,937	-	-	190,750	-	2,343,000	-	-	-	-	-	-	3,392,687	6,130,749	55%
<b>State Shared Revenue</b>															
Liquor Excise Tax	39,287	-	-	-	-	21,599	-	-	-	-	-	-	60,885	80,000	76%
Liquor Gallonage Tax	61,914	-	-	57,367	-	-	62,672	-	-	-	-	-	181,952	221,063	82%
Cigarette Tax	-	-	-	-	-	136,354	-	-	-	-	-	-	136,354	306,642	44%
Gasoline Tax	492,927	477,174	544,164	533,667	-	853,039	407,497	-	-	-	-	-	3,308,468	5,621,962	59%
Wheel Tax	136,698	99,161	161,048	204,189	171,236	-	150,471	-	-	-	-	-	922,803	2,000,000	46%
Riverboat Gaming	-	-	-	-	-	-	-	-	-	-	-	-	-	599,000	0%
State Pension Subsidy	-	-	-	-	-	5,224,143	-	-	-	-	-	-	5,224,143	11,017,752	47%
<b>Sub Total</b>	730,825	576,335	705,212	795,223	171,236	6,235,134	620,640	-	-	-	-	-	9,834,605	19,846,419	50%
<b>Grants</b>															
Federal Grants	339,419	382,623	171,959	285,146	106,181	83,607	91,517	-	-	-	-	-	1,460,453	9,887,368	15%
State Grants	-	48,960	21,227	9,122	23,816	394,130	-	-	-	-	-	-	497,256	732,933	68%
<b>Sub Total</b>	339,419	431,584	193,186	294,268	129,997	477,737	91,517	-	-	-	-	-	1,957,709	10,620,301	18%
<b>Other Intergovernmental</b>															
Staffing Agreements with County	-	30,000	-	-	-	-	-	-	-	-	-	-	30,000	30,000	100%
Local Government Grants	-	12,500	-	648,098	23,750	1,900	-	-	-	-	-	-	686,248	662,498	104%
Federal Seized Drug	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	0%
State Seized Drug	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000	0%
<b>Sub Total</b>	-	42,500	-	648,098	23,750	1,900	-	-	-	-	-	-	716,248	727,498	98%
<b>Total Intergovernmental Revenue</b>	<b>1,929,181</b>	<b>1,050,418</b>	<b>898,398</b>	<b>1,928,339</b>	<b>324,983</b>	<b>9,057,771</b>	<b>712,157</b>	-	-	-	-	-	<b>15,901,248</b>	<b>37,324,967</b>	<b>43%</b>
<b>Licenses &amp; Permits</b>															
<b>Business</b>															
Business Licenses	25,398	26,516	18,111	6,848	3,569	3,057	5,403	-	-	-	-	-	88,900	106,323	84%
Taxi Cab Licensing	65	-	55	610	60	-	110	-	-	-	-	-	900	4,440	20%
<b>Sub Total</b>	25,463	26,516	18,166	7,458	3,629	3,057	5,513	-	-	-	-	-	89,800	110,763	81%
<b>Nonbusiness</b>															
Lawn Parking	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Engineering	5,090	20,062	34,060	1,425	425	2,415	40,335	-	-	-	-	-	103,812	127,000	82%
Right-of-Way Closures	50	200	325	150	50	25	(575)	-	-	-	-	-	225	3,000	8%
Fire Dept-Building Plan Review	1,455	2,991	1,341	238	779	1,173	1,298	-	-	-	-	-	9,275	24,000	39%
Building Department	87,661	83,680	108,095	75,453	95,457	131,321	130,347	-	-	-	-	-	712,013	1,772,550	40%
SBARC - Pet Licenses	2,320	3,580	3,090	810	2,095	2,530	3,345	-	-	-	-	-	17,770	31,200	57%
<b>Sub Total</b>	96,576	110,513	146,911	78,076	98,806	137,464	174,750	-	-	-	-	-	843,095	1,967,750	43%
<b>Total Licenses &amp; Permits</b>	<b>122,039</b>	<b>137,029</b>	<b>165,076</b>	<b>85,533</b>	<b>102,435</b>	<b>140,521</b>	<b>180,263</b>	-	-	-	-	-	<b>932,896</b>	<b>2,078,513</b>	<b>45%</b>

City of South Bend  
Revenue by Type Report

Period Ending: July 31, 2020

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
<b>Charges for Services</b>															
<b>General Government</b>															
Plan Commission Charges	100	100	100	-	-	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	360	-	-	-	-	-	1,380	2,000	69%
IT Services	73,046	38,750	-	-	-	-	-	-	-	-	-	-	111,796	111,796	100%
<b>Sub Total</b>	<b>73,246</b>	<b>38,910</b>	<b>280</b>	<b>280</b>	<b>180</b>	<b>320</b>	<b>360</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>113,576</b>	<b>119,101</b>	<b>95%</b>
<b>Public Safety</b>															
Accident Report Copies	7,303	6,040	5,632	1,298	6,089	8,950	8,775	-	-	-	-	-	44,087	82,652	53%
Gun Permit Applications	4,804	3,514	6,959	2,545	2,940	8,191	6,198	-	-	-	-	-	35,151	40,000	88%
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	179,380	-	-	-	-	-	2,007,901	3,000,000	67%
Medicaid Reimbursements	-	-	-	-	-	-	-	-	-	-	-	-	-	443,000	0%
Neo Natal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Memorial Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
EMS for County	-	-	-	-	-	-	934,001	-	-	-	-	-	934,001	1,801,814	52%
Hazmat Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Special Events	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Crime Lab Services	-	-	363	563	-	-	313	-	-	-	-	-	1,238	5,000	25%
EMS Late Payment Interest	2,706	-	3,920	-	3,420	1,708	-	-	-	-	-	-	11,754	11,754	100%
Misc Revenue	-	-	71,436	-	-	-	-	-	-	-	-	-	71,436	71,936	99%
<b>Sub Total</b>	<b>304,136</b>	<b>286,224</b>	<b>440,453</b>	<b>391,383</b>	<b>476,044</b>	<b>292,153</b>	<b>1,128,667</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,319,060</b>	<b>6,000,826</b>	<b>55%</b>
<b>Highways &amp; Streets</b>															
Sale of Signs/Materials	261	-	-	7,988	-	60	-	-	-	-	-	-	8,309	8,500	98%
Special Events	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	0%
<b>Sub Total</b>	<b>261</b>	<b>-</b>	<b>-</b>	<b>7,988</b>	<b>-</b>	<b>60</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,309</b>	<b>11,500</b>	<b>72%</b>
<b>Culture &amp; Recreation</b>															
Morris Performing Arts Center	82,073	71,606	25,330	3	14,850	250	-	-	-	-	-	-	194,112	1,365,018	14%
Palais Royale Ballroom	23,900	15,696	10,347	-	700	6,860	-	-	-	-	-	-	57,503	245,272	23%
Parks & Recreation	282,751	187,373	102,857	8,107	103,685	410,949	422,390	-	-	-	-	-	1,518,112	3,036,794	50%
Lease of Coveleski Stadium	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000	0%
Century Center	186,773	155,640	52,430	-	5,417	6,042	5,417	-	-	-	-	-	411,717	3,453,940	12%
<b>Sub Total</b>	<b>575,497</b>	<b>430,315</b>	<b>190,964</b>	<b>8,110</b>	<b>124,652</b>	<b>424,100</b>	<b>427,807</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,181,444</b>	<b>8,131,024</b>	<b>27%</b>
<b>Health - Animal Care &amp; Control</b>															
Pet Impound Reclaim Fee	255	295	840	365	655	625	430	-	-	-	-	-	3,465	6,300	55%
Pet Adoption Fees	2,694	2,556	2,060	1,460	1,750	2,128	1,196	-	-	-	-	-	13,844	29,740	47%
Pick Up Fees	-	40	-	-	100	80	40	-	-	-	-	-	260	550	47%
Pet Micro Chipping	320	160	360	270	160	340	360	-	-	-	-	-	1,970	3,325	59%
Vet Expenses	410	195	265	355	130	295	210	-	-	-	-	-	1,860	2,225	84%
Pet Euthanasia	-	-	-	-	60	-	-	-	-	-	-	-	60	60	100%
Animal Surrenders	500	600	360	280	240	460	700	-	-	-	-	-	3,140	8,000	39%
Cremation	188	105	230	360	293	320	375	-	-	-	-	-	1,871	2,525	74%
Rabies Specimin Prep	-	-	-	60	150	90	30	-	-	-	-	-	330	525	63%
<b>Sub Total</b>	<b>4,367</b>	<b>3,951</b>	<b>4,115</b>	<b>3,150</b>	<b>3,538</b>	<b>4,338</b>	<b>3,341</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,800</b>	<b>53,250</b>	<b>50%</b>

City of South Bend  
Revenue by Type Report

Period Ending: July 31, 2020

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
<b>Charges for Services</b>															
<b>Other</b>															
DCI Staff Contracts	10,948	11,250	80,000	4,891	13,000	282,352	99,284	-	-	-	-	-	501,725	610,707	82%
Other Misc Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000	0%
Parking-Garages	59,878	49,227	142,172	61,936	81,984	37,539	73,143	-	-	-	-	-	505,879	1,281,877	39%
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	560,310	-	-	-	-	-	3,743,504	7,691,569	49%
Central Services-External Customers	34,327	34,900	32,591	-	28,162	59,947	51,318	-	-	-	-	-	241,244	613,364	39%
Employee & Employer Assessments	1,354,095	1,346,625	1,339,723	1,341,067	1,334,880	1,354,509	1,341,159	-	-	-	-	-	9,412,057	16,260,298	58%
<b>Sub Total</b>	<b>2,047,795</b>	<b>1,962,612</b>	<b>2,191,986</b>	<b>1,929,287</b>	<b>1,933,637</b>	<b>2,247,385</b>	<b>2,125,214</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,437,917</b>	<b>26,626,686</b>	<b>54%</b>
<b>Sanitation</b>															
Trash Collection/Residential	370,818	370,369	369,898	370,830	372,215	375,005	375,910	-	-	-	-	-	2,605,045	4,600,500	57%
Trash Collection/Recycling	-	(2)	-	-	-	-	13	-	-	-	-	-	11	-	NA
Trash Collection/Commercial	8,002	8,083	8,041	7,988	7,965	8,007	8,051	-	-	-	-	-	56,137	90,000	62%
Trash Collection/Apt 2 Units	3,743	3,752	3,709	3,737	3,684	3,722	3,769	-	-	-	-	-	26,115	42,300	62%
Trash Collection/Apt 3 Units	1,740	1,626	1,646	1,605	1,626	1,656	1,743	-	-	-	-	-	11,642	21,100	55%
Trash Collection/Apt 4 Units	2,084	2,028	2,026	2,051	1,996	2,019	1,992	-	-	-	-	-	14,195	25,100	57%
Trash Collection/Seniors	27,738	27,747	27,768	27,646	27,646	26,997	27,142	-	-	-	-	-	192,682	362,000	53%
Trash Collection/Special Pickup	2,580	1,730	2,720	3,440	2,600	2,800	3,880	-	-	-	-	-	19,750	32,000	62%
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	24,643	-	-	-	-	-	126,493	162,000	78%
Misc/Return Trip Customer Error	490	230	420	710	1,010	1,110	860	-	-	-	-	-	4,830	5,000	97%
Misc/Contamination Fee	30	-	-	-	-	150	60	-	-	-	-	-	240	500	48%
Misc/Tote Replacement Fee	550	250	150	500	400	500	400	-	-	-	-	-	2,750	4,000	69%
Misc/Trash Start Fee	4,090	3,770	4,030	4,430	3,270	4,180	4,110	-	-	-	-	-	27,880	3,500	797%
Misc/Yard Waste Totes	(2)	-	70	31,012	32,374	33,540	34,334	-	-	-	-	-	131,328	240,000	55%
<b>Sub Total</b>	<b>437,973</b>	<b>435,811</b>	<b>436,709</b>	<b>470,374</b>	<b>471,910</b>	<b>479,901</b>	<b>486,907</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,219,586</b>	<b>5,604,450</b>	<b>57%</b>
<b>Utilities - Water</b>															
Metered Sales/Residential	640,195	632,757	624,053	648,405	624,755	702,263	877,148	-	-	-	-	-	4,749,576	8,218,425	58%
Metered Sales/Commercial	196,835	194,039	192,981	175,367	166,823	182,445	202,012	-	-	-	-	-	1,310,500	2,536,515	52%
Metered Sales/Industrial	34,248	36,538	36,493	30,643	29,126	37,105	38,994	-	-	-	-	-	243,147	485,540	50%
Metered Sales/Multi Family	109,572	104,030	103,249	102,859	102,058	107,159	106,233	-	-	-	-	-	735,159	1,275,551	58%
Bulk Sales/Olive St	58	116	319	990	406	377	174	-	-	-	-	-	2,440	10,000	24%
Metered Sales/Institution	10,799	10,711	12,602	10,808	10,229	10,068	11,121	-	-	-	-	-	76,337	131,355	58%
Public Fire Protection	211,805	211,948	211,501	212,024	212,226	214,403	217,059	-	-	-	-	-	1,490,967	2,553,185	58%
Private Fire Protection	40,282	40,383	39,765	40,230	40,123	40,083	45,554	-	-	-	-	-	286,420	412,005	70%
Sales to Public Authorities	31,123	33,400	33,182	28,971	27,516	35,364	46,158	-	-	-	-	-	235,714	282,805	83%
Irrigation Sales	(13)	363	-	465	62	182,968	333,220	-	-	-	-	-	517,066	1,354,840	38%
Interdepartmental Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	187,000	0%
Other Water/Misc Service	40,977	44,131	28,924	19,140	16,712	24,269	17,133	-	-	-	-	-	191,286	665,000	29%
Backflow Prevention Insp.	9,675	19,100	13,300	8,125	-	16,150	20,725	-	-	-	-	-	87,075	156,500	56%
Water Main Extension	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Rents From Water Property	1,350	1,350	1,350	1,350	1,350	1,350	1,350	-	-	-	-	-	9,449	16,200	58%
Revenue From Cut Off Fees	1,200	525	225	704	150	675	450	-	-	-	-	-	3,929	5,000	79%
Penalties (Forfeit Disc.)	9,060	5,101	5,532	750	(5)	50	4	-	-	-	-	-	20,492	88,000	23%
Water Leak Insurance	86,428	86,331	86,242	86,357	86,523	86,833	86,943	-	-	-	-	-	605,658	1,041,115	58%
System Development Fee	159,458	4,703	11,543	3,428	14,543	3,856	2,146	-	-	-	-	-	199,675	200,965	99%
<b>Sub Total</b>	<b>1,583,051</b>	<b>1,425,526</b>	<b>1,401,261</b>	<b>1,370,616</b>	<b>1,332,597</b>	<b>1,645,416</b>	<b>2,006,423</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,764,890</b>	<b>19,620,001</b>	<b>55%</b>

City of South Bend  
Revenue by Type Report

Period Ending: July 31, 2020

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
<b>Charges for Services</b>															
<b>Utilities - Sewage</b>															
Metered Sales/Residential	1,667,950	1,661,580	1,651,882	1,674,139	1,696,431	1,710,111	1,722,039	-	-	-	-	-	11,784,130	20,090,913	59%
Metered Sales/Commercial	561,885	604,549	600,579	532,260	506,000	495,382	557,145	-	-	-	-	-	3,857,801	7,433,770	52%
Metered Sales/Industrial	428,152	405,903	412,913	409,225	346,027	259,949	338,495	-	-	-	-	-	2,600,662	5,300,000	49%
Metered Sales/Multi Family	263,450	261,767	259,238	263,995	263,849	269,649	257,991	-	-	-	-	-	1,839,939	3,093,020	59%
Metered Sales/Institution	26,323	26,257	30,378	26,009	19,055	23,794	25,804	-	-	-	-	-	177,619	294,000	60%
Sales to Public Authority	76,739	81,234	82,247	71,558	65,286	73,861	89,643	-	-	-	-	-	540,568	1,103,480	49%
Interdepartmental Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	198,515	0%
Whisl Meter/New Carlisle	27,502	28,446	30,880	25,605	27,193	21,104	23,090	-	-	-	-	-	183,819	250,875	73%
Penalties (Forfeit Disc.)	60,641	41,563	36,695	5,127	(24)	2,500	(28)	-	-	-	-	-	146,473	551,344	27%
Dumping Fees	1,496	630	-	3,159	3,378	420	1,155	-	-	-	-	-	10,238	22,116	46%
Organic Resources	2,558	26,590	2,087	14,497	4,862	7,084	6,636	-	-	-	-	-	64,313	61,000	105%
Laboratory Service Fees	-	-	-	-	1,000	-	-	-	-	-	-	-	1,000	1,500	67%
Discharge Permit Fees	500	1,000	-	-	-	-	700	-	-	-	-	-	2,200	5,500	40%
System Development Fee	387,468	11,336	30,915	7,057	3,286	11,355	5,172	-	-	-	-	-	456,588	459,698	99%
Sewer Repair Insurance	47,819	47,759	47,732	47,773	47,874	48,045	48,128	-	-	-	-	-	335,130	579,500	58%
Sewer Repair Deductible	7,127	6,576	6,726	7,743	7,427	9,756	7,467	-	-	-	-	-	52,823	65,605	81%
Misc Revenues	2,575	-	-	-	-	-	1,443	-	-	-	-	-	4,018	198,000	2%
Interfund Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	23,644	0%
Storm Water Fees	87,623	86,787	86,767	85,636	85,647	86,350	86,262	-	-	-	-	-	605,072	1,034,160	59%
Storm Water Fees/Interdepartmental	-	-	-	-	-	-	-	-	-	-	-	-	-	7,200	0%
Organic Resources-Mulch/Compost	1,738	605	1,954	300	11,643	9,712	9,590	-	-	-	-	-	35,542	53,000	67%
Clean Air/ReLeaf	37,177	37,133	37,085	37,129	37,210	37,394	37,454	-	-	-	-	-	260,582	451,610	58%
Clean Air/ReLeaf/Interdepartmental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
<b>Sub Total</b>	<b>3,688,722</b>	<b>3,329,716</b>	<b>3,318,078</b>	<b>3,211,211</b>	<b>3,126,143</b>	<b>3,066,465</b>	<b>3,218,183</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,958,518</b>	<b>41,278,450</b>	<b>56%</b>
<b>Total Charges for Services</b>	<b>8,715,047</b>	<b>7,913,066</b>	<b>7,983,845</b>	<b>7,392,400</b>	<b>7,468,700</b>	<b>8,160,139</b>	<b>9,396,902</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>57,030,099</b>	<b>107,445,288</b>	<b>53%</b>

**Fines, Forfeitures, & Fees**

<b>General</b>															
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	1,800	-	-	-	-	-	10,600	12,275	86%
Zoning Appeals Application Fee	1,250	1,625	1,675	600	-	850	975	-	-	-	-	-	6,975	10,000	70%
Zoning Admin Fees	50	1,000	1,250	600	400	1,000	1,100	-	-	-	-	-	5,400	10,000	54%
Zoning Admin Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Tax Abatement Admin Fees	-	-	-	-	-	2,375	250	-	-	-	-	-	2,625	2,625	100%
Econ Dev-CDBG Loan Late Fees	-	10	-	-	-	20	51	-	-	-	-	-	81	81	100%
Econ Develop-Job Target Penalty	354,660	-	-	-	-	-	-	-	-	-	-	-	354,660	354,660	100%
<b>Sub Total</b>	<b>362,024</b>	<b>4,545</b>	<b>5,185</b>	<b>1,900</b>	<b>900</b>	<b>5,875</b>	<b>4,176</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>384,605</b>	<b>408,366</b>	<b>94%</b>
<b>Code Enforcement</b>															
Vacant Bldg Registration	300	300	-	-	-	-	900	-	-	-	-	-	1,500	12,900	12%
Rental Unit Safety Fees	1,350	2,250	1,350	-	1,000	-	1,250	-	-	-	-	-	7,200	99,945	7%
Towing & Storage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sale of Abandoned Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Demolition & Boarding	759	1,387	19,189	328	1,745	268	1,899	-	-	-	-	-	25,575	98,960	26%
Collections	38	15	523	787	1,539	-	537	-	-	-	-	-	3,439	3,600	96%
Environmental Violations	11,488	4,939	9,514	4,335	10,537	17,271	29,923	-	-	-	-	-	88,007	132,045	67%
Ordinance Violation	4,403	4,615	1,330	1,000	750	1,500	3,863	-	-	-	-	-	17,461	48,608	36%
Animal Ordinance Violation	200	50	-	-	10,375	35,200	44,279	-	-	-	-	-	90,104	-	NA
Forfeitures-Civil Penalties	2,093	14,410	4,121	-	5,538	500	28,169	-	-	-	-	-	54,830	119,117	46%
<b>Sub Total</b>	<b>20,631</b>	<b>27,915</b>	<b>36,078</b>	<b>6,450</b>	<b>31,483</b>	<b>54,739</b>	<b>110,819</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>288,116</b>	<b>515,175</b>	<b>56%</b>

City of South Bend  
Revenue by Type Report

Period Ending: July 31, 2020

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
<b>Fines, Forfeitures, &amp; Fees</b>															
<b>Parking</b>															
Street Parking Fines	2,123	2,125	1,260	740	460	970	3,712	-	-	-	-	-	11,390	61,880	18%
<b>Public Safety</b>															
False Alarms Fine	13,618	7,879	4,926	6,028	6,894	5,368	5,349	-	-	-	-	-	50,061	100,000	50%
Noise Ordinance	38	-	20	-	-	-	1,111	-	-	-	-	-	1,168	4,900	24%
Curfew Violation	-	-	-	-	-	200	-	-	-	-	-	-	200	480	42%
Chronic Problem Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Impound Towing Fees	587	504	896	369	530	590	753	-	-	-	-	-	4,229	10,000	42%
<b>Sub Total</b>	<b>14,243</b>	<b>8,383</b>	<b>5,842</b>	<b>6,396</b>	<b>7,424</b>	<b>6,158</b>	<b>7,213</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55,658</b>	<b>115,380</b>	<b>48%</b>
<b>Total Fines, Forfeitures, &amp; Fees</b>	<b>399,020</b>	<b>42,968</b>	<b>48,365</b>	<b>15,486</b>	<b>40,267</b>	<b>67,742</b>	<b>125,920</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>739,768</b>	<b>1,100,801</b>	<b>67%</b>
<b>Other Income</b>															
<b>Miscellaneous Revenue</b>															
Miscellaneous Revenue	12,880	40,636	76,145	261,693	3,471	49,387	171,014	-	-	-	-	-	615,226	989,779	62%
Sale of Scrap Metal	5,723	1,175	195	809	2,482	345	328	-	-	-	-	-	11,056	29,442	38%
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%
<b>Sub Total</b>	<b>36,606</b>	<b>41,811</b>	<b>76,340</b>	<b>311,989</b>	<b>5,953</b>	<b>67,735</b>	<b>171,341</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>711,775</b>	<b>1,216,952</b>	<b>58%</b>
<b>Bank Account Interest</b>	<b>(645,793)</b>	<b>359,545</b>	<b>523,865</b>	<b>364,147</b>	<b>264,956</b>	<b>236,320</b>	<b>431,401</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,534,439</b>	<b>3,509,688</b>	<b>44%</b>
<b>Rental of Property</b>	<b>12,678</b>	<b>-</b>	<b>5,416</b>	<b>-</b>	<b>-</b>	<b>113</b>	<b>22,781</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,988</b>	<b>114,144</b>	<b>36%</b>
<b>Donations</b>	<b>708,412</b>	<b>40,057</b>	<b>4,926</b>	<b>404,319</b>	<b>358,088</b>	<b>1,126</b>	<b>501,841</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,018,768</b>	<b>4,767,550</b>	<b>42%</b>
<b>3rd Party Revenue</b>															
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%
<b>Sub Total</b>	<b>45,930</b>	<b>171,894</b>	<b>43,499</b>	<b>43,844</b>	<b>171,245</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>476,412</b>	<b>930,000</b>	<b>51%</b>
<b>Total Other Income</b>	<b>157,833</b>	<b>613,306</b>	<b>654,046</b>	<b>1,124,299</b>	<b>800,241</b>	<b>305,293</b>	<b>1,127,364</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,782,381</b>	<b>10,538,334</b>	<b>45%</b>
<b>Reimbursements</b>															
<b>Outside</b>															
Miscellaneous Reimbursements	49,280	(15,324)	482,725	39,039	41,267	(246,797)	(110,802)	-	-	-	-	-	239,388	229,455	104%
Insurance Claim	1,130,210	-	-	-	-	-	708	-	-	-	-	-	1,130,918	1,170,918	97%
IT Services	8,391	1,598	3,049	3,498	2,697	4,052	2,724	-	-	-	-	-	26,009	32,690	80%
Travel Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	6,800	0%
Lampost Program	-	-	-	-	-	-	5,950	-	-	-	-	-	5,950	9,550	62%
Office Depot Rebate	-	-	-	-	-	-	5,052	-	-	-	-	-	5,052	-	NA
Energy Rebates	-	-	166,713	-	-	-	-	-	-	-	-	-	166,713	167,714	99%
Repair Reimbursement	228	392	2,607	5,604	1,862	984	1,948	-	-	-	-	-	13,625	13,598	100%
Salary/Overtime Reimb	4,533	5,694	270,961	-	15,479	4,388	34,746	-	-	-	-	-	335,800	387,000	87%
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	47,777	100%
EPA Professional Services	275,000	-	-	-	-	-	-	-	-	-	-	-	275,000	275,000	100%
<b>Sub Total</b>	<b>1,471,025</b>	<b>101,946</b>	<b>933,975</b>	<b>51,408</b>	<b>61,305</b>	<b>(206,906)</b>	<b>(59,674)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,553,080</b>	<b>2,765,502</b>	<b>85%</b>

City of South Bend  
Revenue by Type Report

Period Ending: July 31, 2020

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
<b>Departmental</b>															
Misc Reimbursements	-	-	-	-	-	-	-	-	-	-	-	-	-	1,056	0%
Electric Allocation	-	-	-	-	-	-	-	-	-	-	-	-	-	4,240,365	0%
Natural Gas Allocation	-	-	-	-	-	-	-	-	-	-	-	-	-	629,885	0%
Sewer Cut/Repair for Water Works	-	-	-	-	-	-	-	-	-	-	-	-	-	45,642	0%
<b>Sub Total</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	4,916,948	0%
<b>Total Reimbursements</b>	<b>1,471,025</b>	<b>101,946</b>	<b>933,975</b>	<b>51,408</b>	<b>61,305</b>	<b>(206,906)</b>	<b>(59,674)</b>	-	-	-	-	-	<b>2,353,080</b>	<b>7,682,450</b>	<b>31%</b>
<b>Other Sources</b>															
<b>Asset Disposal</b>															
Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	10,020	0%
Sale of Property Held for Resale	6	-	20,000	-	-	4,993	-	-	-	-	-	-	25,000	5,000	500%
Other Damage Reimbursement	-	-	3,560	-	-	-	-	-	-	-	-	-	3,560	3,560	100%
Vehicle Damage Reimb	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Hydrant Damage Reimb	-	-	-	605	-	-	-	-	-	-	-	-	605	10,000	6%
<b>Sub Total</b>	<b>6</b>	<b>-</b>	<b>23,560</b>	<b>605</b>	<b>-</b>	<b>4,993</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,165</b>	<b>28,580</b>	<b>102%</b>
<b>Interfund Transfers &amp; Fixed Cost Allocations</b>															
Interfund Transfers In	6,012,801	9,629,319	2,312,934	1,839,924	9,673,675	1,564,044	6,651,125	-	-	-	-	-	37,683,822	50,042,563	75%
PILOT	518,478	518,483	518,483	518,483	518,483	518,483	518,483	-	-	-	-	-	3,629,376	6,221,791	58%
Administration Cost Allocation	585,785	585,802	585,802	585,802	585,802	585,802	585,802	-	-	-	-	-	4,100,597	7,029,607	58%
IT Cost Allocation	554,735	554,745	554,745	554,745	554,745	554,745	554,745	-	-	-	-	-	3,883,205	6,656,930	58%
Liability Insurance Allocation	242,853	242,877	242,877	242,877	242,877	242,877	242,877	-	-	-	-	-	1,700,115	2,914,500	58%
Payroll Cost Allocation	208,369	208,391	208,391	208,391	201,980	201,980	221,213	-	-	-	-	-	1,458,715	2,540,788	57%
Facilities Management Allocation	10,163	10,180	10,180	10,180	10,180	10,180	10,180	-	-	-	-	-	71,243	122,143	58%
Utility Customer Service Mgmt Allocatio	141,404	141,398	141,398	141,398	141,398	141,398	141,398	-	-	-	-	-	989,792	1,696,782	58%
<b>Sub Total</b>	<b>8,274,588</b>	<b>11,891,195</b>	<b>4,574,810</b>	<b>4,101,800</b>	<b>11,929,140</b>	<b>3,819,509</b>	<b>8,925,823</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>53,516,865</b>	<b>77,225,104</b>	<b>69%</b>
<b>Issuance of Debt</b>															
Capital Lease Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	4,329,076	0%
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
<b>Sub Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,329,076</b>	<b>0%</b>
<b>Refunds</b>															
Refunds	-	-	-	-	347	458	-	-	-	-	-	-	805	13,856	6%
Specific Stop Loss	1,195	-	-	-	-	-	-	-	-	-	-	-	1,195	10,000	12%
<b>Sub Total</b>	<b>1,195</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>347</b>	<b>458</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>23,856</b>	<b>8%</b>
<b>Other</b>															
Interfund Loan - Principal Income	10,000	202,535	-	10,000	-	-	10,000	-	-	-	-	-	232,535	549,383	42%
Interfund Loan - Interest Income	-	44,129	-	-	-	-	-	-	-	-	-	-	44,129	83,945	53%
Other Loan - Principal Income	3,795	761	609	1,101	243	446	1,409	-	-	-	-	-	8,364	10,000	84%
<b>Sub Total</b>	<b>13,795</b>	<b>247,425</b>	<b>609</b>	<b>11,101</b>	<b>243</b>	<b>446</b>	<b>11,409</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>285,028</b>	<b>643,328</b>	<b>44%</b>
<b>Total Other Sources</b>	<b>8,289,585</b>	<b>12,138,620</b>	<b>4,598,978</b>	<b>4,113,506</b>	<b>11,929,730</b>	<b>3,825,406</b>	<b>8,937,232</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>53,833,058</b>	<b>82,249,944</b>	<b>65%</b>
<b>Revenue Total</b>	<b>23,840,544</b>	<b>24,856,869</b>	<b>18,039,498</b>	<b>17,467,785</b>	<b>27,933,849</b>	<b>62,115,413</b>	<b>28,543,328</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>202,797,286</b>	<b>362,775,850</b>	<b>56%</b>

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
<b>General Fund</b>																
<b>General Government</b>																
Mayor	101	184,656	59,236	86,934	66,069	106,171	84,147	70,760	-	-	-	-	-	657,975	1,117,529	59%
Community Initiatives	101	-	8,352	14,288	14,500	20,680	79,500	19,308	-	-	-	-	-	156,630	703,488	22%
Clerk	101	36,422	41,812	35,313	31,320	46,475	35,523	37,103	-	-	-	-	-	263,968	571,490	46%
Common Council	101	27,570	50,454	28,108	33,942	32,382	42,239	32,396	-	-	-	-	-	247,092	730,055	34%
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	162,027	-	-	-	-	-	1,270,769	2,278,109	56%
Human Resources	101	46,905	47,188	47,232	47,709	64,695	47,181	47,565	-	-	-	-	-	348,474	617,286	56%
Diversity & Inclusion	101	1,573	9,651	10,922	17,740	31,011	21,623	23,932	-	-	-	-	-	116,452	508,776	23%
Legal	101	90,519	92,286	92,766	92,026	135,830	110,729	107,969	-	-	-	-	-	722,126	1,405,880	51%
<b>Sub Total</b>		560,194	492,967	537,075	472,490	663,619	601,002	501,059	-	-	-	-	-	3,828,406	7,975,613	48%
<b>Public Works</b>																
Engineering	101	226,006	225,942	201,511	204,343	272,441	231,390	290,344	-	-	-	-	-	1,651,977	3,405,513	49%
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	20,478	-	-	-	-	-	150,950	479,036	32%
AmeriCorps Grant Program	101	32,301	27,720	24,615	23,459	33,178	22,309	23,687	-	-	-	-	-	187,270	453,453	41%
<b>Sub Total</b>		291,606	268,322	747,328	240,702	343,174	264,554	334,510	-	-	-	-	-	2,490,196	4,838,002	51%
<b>Public Safety</b>																
Police	101	2,145,864	2,331,503	2,129,607	2,041,967	2,759,363	2,141,622	2,213,121	-	-	-	-	-	15,763,047	30,302,621	52%
Crime Lab	101	41,404	40,329	42,146	44,017	61,096	44,050	42,479	-	-	-	-	-	315,522	631,268	50%
Fire	101	2,092,008	1,983,381	1,945,732	1,829,009	2,496,699	2,015,961	2,038,988	-	-	-	-	-	14,401,778	25,923,815	56%
EMS	101	35,607	66,320	48,207	35,930	31,609	40,285	62,409	-	-	-	-	-	320,367	856,718	37%
Fire Training Center	101	1,489	3,519	805	1,664	275	3,821	8,930	-	-	-	-	-	20,504	154,000	13%
<b>Sub Total</b>		4,316,372	4,425,053	4,166,498	3,952,587	5,349,041	4,245,740	4,365,928	-	-	-	-	-	30,821,219	57,868,422	53%
<b>Arts &amp; Culture</b>																
Morris PAC	101	94,049	91,241	254,375	88,137	81,133	51,157	67,004	-	-	-	-	-	727,097	1,503,719	48%
Palais Royale	101	23,098	22,312	19,844	35,685	20,345	13,242	18,734	-	-	-	-	-	153,260	400,782	38%
<b>Sub Total</b>		117,147	113,553	274,219	123,822	101,478	64,400	85,738	-	-	-	-	-	880,356	1,904,501	46%
<b>Human Rights</b>																
Human Rights	101	20,302	22,305	21,531	20,295	22,924	30,702	20,499	-	-	-	-	-	158,558	315,802	50%
<b>Sub Total</b>		20,302	22,305	21,531	20,295	22,924	30,702	20,499	-	-	-	-	-	158,558	315,802	50%
<b>Total General Fund</b>		<b>5,305,622</b>	<b>5,322,199</b>	<b>5,746,652</b>	<b>4,809,896</b>	<b>6,480,236</b>	<b>5,206,397</b>	<b>5,307,733</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38,178,735</b>	<b>72,902,340</b>	<b>52%</b>
<b>Venues, Parks &amp; Arts</b>																
<b>Parks &amp; Recreation</b>																
Park Administration	201	120,427	125,827	118,951	118,312	139,201	130,146	125,709	-	-	-	-	-	878,573	1,514,548	58%
Park Maintenance	201	674,529	480,987	574,864	579,589	584,527	579,552	641,872	-	-	-	-	-	4,115,920	6,948,436	59%
Golf Courses	201	65,738	81,806	134,279	71,160	194,931	144,559	167,703	-	-	-	-	-	860,175	1,551,873	55%
Recreation	201	268,100	206,486	227,179	159,384	293,735	201,281	269,125	-	-	-	-	-	1,625,290	3,185,143	51%
Marketing & Events	201	63,031	77,576	85,530	64,398	100,888	58,018	62,165	-	-	-	-	-	511,606	1,277,387	40%
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
<b>Sub Total</b>		2,149,414	1,152,810	1,269,276	1,002,796	1,694,495	1,133,288	1,266,573	-	-	-	-	-	9,668,653	17,320,466	56%

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
<b>Parking Garages</b>																
Parking Enforcement	601	9,147	2,655	36,982	3,365	373	373	373	-	-	-	-	-	53,269	82,470	65%
Parking General Operations	601	-	-	-	-	-	-	-	-	-	-	-	-	-	40,118	0%
Main Street Garage	601	39,674	15,054	20,949	15,427	3,161	38,671	155,113	-	-	-	-	-	288,048	712,234	40%
Leighton Plaza Garage	601	191,290	17,566	27,044	20,772	3,642	51,907	66,721	-	-	-	-	-	378,942	506,358	75%
Wayne Street Garage	601	126,664	16,076	13,447	10,528	2,219	22,618	25,139	-	-	-	-	-	216,691	347,493	62%
Eddy St Commons Garage	601	1,499	390	(0)	788	-	-	2,191	-	-	-	-	-	4,867	11,000	44%
<b>Sub Total</b>		368,273	51,742	98,423	50,880	9,395	113,569	249,536	-	-	-	-	-	941,818	1,699,673	55%
<b>Century Center</b>																
Century Center Operations	670	318,926	305,738	253,129	247,198	159,130	118,661	154,562	-	-	-	-	-	1,557,345	5,035,901	31%
Century Center Capital	671	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000,000	0%
Century Center Energy Saving	672	-	-	-	205,388	-	-	-	-	-	-	-	-	205,388	411,096	50%
<b>Sub Total</b>		318,926	305,738	253,129	452,586	159,130	118,661	154,562	-	-	-	-	-	1,762,732	6,446,997	27%
<b>Total Venues, Parks &amp; Arts</b>		<b>2,836,613</b>	<b>1,510,289</b>	<b>1,620,828</b>	<b>1,506,262</b>	<b>1,863,020</b>	<b>1,365,518</b>	<b>1,670,672</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,373,202</b>	<b>25,467,136</b>	<b>49%</b>

<b>Public Safety</b>																
<b>Police Department</b>																
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	5,611	-	-	-	-	-	106,420	395,377	27%
Public Safety LOIT - Police	249	367,320	364,899	382,289	323,519	462,281	363,609	337,196	-	-	-	-	-	2,601,114	4,619,658	56%
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	300	-	-	-	-	-	237,734	523,301	45%
Drug Enforcement	299	-	-	-	-	-	-	31,000	-	-	-	-	-	31,000	51,000	61%
K-9 Unit	705	-	-	-	-	-	-	-	-	-	-	-	-	-	2,020	0%
<b>Sub Total</b>		552,025	390,880	490,281	330,158	542,935	386,413	374,107	-	-	-	-	-	3,066,799	5,822,696	53%
<b>Fire Department</b>																
Public Safety LOIT - Fire	249	316,331	312,364	326,929	325,533	466,081	344,881	343,004	-	-	-	-	-	2,435,123	4,330,887	56%
Fire Department Capital	287	405,741	78,336	118,698	-	567,850	484,530	713,735	-	-	-	-	-	2,368,890	3,635,935	65%
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%
<b>Sub Total</b>		734,646	421,728	449,188	383,903	1,035,949	841,516	1,056,739	-	-	-	-	-	4,923,670	9,895,963	50%
<b>Total Public Safety</b>		<b>1,286,671</b>	<b>812,608</b>	<b>939,470</b>	<b>714,062</b>	<b>1,578,884</b>	<b>1,227,929</b>	<b>1,430,846</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,990,469</b>	<b>15,718,659</b>	<b>51%</b>

<b>Public Works</b>																
<b>Streets</b>																
Motor Vehicle Highway	202	884,407	704,175	683,676	557,610	776,699	583,161	901,898	-	-	-	-	-	5,091,628	9,240,175	55%
Local Roads & Streets	251	22,964	56,996	11,347	24,270	363,533	254,701	192,684	-	-	-	-	-	926,495	5,797,965	16%
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	439,342	-	-	-	-	-	703,531	3,955,650	18%
Major Moves	412	11,933	743	627,146	5,696	23,186	4,203	18,102	-	-	-	-	-	691,008	1,672,285	41%
Project ReLeaf	655	28,761	28,704	28,678	28,673	29,071	28,712	28,781	-	-	-	-	-	201,379	433,460	46%
<b>Sub Total</b>		1,065,919	797,316	1,384,863	641,447	1,215,913	1,069,335	1,580,808	-	-	-	-	-	7,755,601	24,237,963	32%
<b>Solid Waste</b>																
Solid Waste Operations	610	565,035	528,183	420,520	276,632	662,038	402,773	837,012	-	-	-	-	-	3,692,195	6,091,520	61%
Solid Waste Capital	611	185,051	147,686	-	102,029	146,921	1,782	77,662	-	-	-	-	-	661,131	1,325,349	50%
<b>Sub Total</b>		750,086	675,869	420,520	378,661	808,958	404,555	914,674	-	-	-	-	-	4,353,325	7,416,869	59%



City of South Bend  
Expenditures by Activity

Period Ending: July 31, 2020

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
<b>Water Works</b>																
Water Works Operations	620	1,733,145	1,809,307	1,661,269	1,513,685	1,986,744	1,288,733	2,002,916	-	-	-	-	-	11,995,798	23,396,743	51%
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	2,060	-	-	-	-	-	13,200	20,000	66%
Water Works Sinking (Debt Service)	625	2,868	906	894	840	745	221,749	1,067	-	-	-	-	-	229,068	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	4,617	-	-	-	-	-	29,805	40,000	75%
<b>Sub Total</b>		<b>1,772,440</b>	<b>1,872,306</b>	<b>1,835,166</b>	<b>1,520,875</b>	<b>2,136,029</b>	<b>1,529,332</b>	<b>2,010,660</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,676,808</b>	<b>30,188,276</b>	<b>42%</b>
<b>Wastewater/Sewer/Organic Resources</b>																
Sewer Repair Insurance	640	72,887	61,517	42,251	56,429	68,853	20,880	213,205	-	-	-	-	-	536,022	742,355	72%
Sewer Division	641	471,391	413,031	413,550	369,127	435,823	579,110	412,550	-	-	-	-	-	3,094,582	9,361,910	33%
Concrete Crew	641	35,932	40,443	39,640	33,427	32,031	24,921	28,863	-	-	-	-	-	235,257	535,869	44%
Wastewater Operations	641	1,348,178	9,469,265	1,495,167	1,264,718	9,131,874	1,587,995	1,630,923	-	-	-	-	-	25,928,119	36,154,401	72%
Organic Resources	641	245,161	147,296	96,946	69,813	126,570	140,298	218,943	-	-	-	-	-	1,045,028	1,663,929	63%
Sewage Works Capital	642	361,864	9,094	1,588,512	36,573	15,705	330,979	35,926	-	-	-	-	-	2,378,653	14,079,020	17%
Sewage Works Reserve Oper & Maint	643	9,459	7,459	11,486	8,141	6,134	5,415	8,799	-	-	-	-	-	56,893	120,000	47%
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	904	-	-	-	-	-	4,816	25,000	19%
<b>Sub Total</b>		<b>2,546,657</b>	<b>10,149,223</b>	<b>3,688,471</b>	<b>1,839,666</b>	<b>10,669,525</b>	<b>2,690,112</b>	<b>2,550,112</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34,133,766</b>	<b>70,467,499</b>	<b>48%</b>
<b>Storm Water Fees</b>																
Storm Sewer Fund	667	19,426	4,000	-	-	-	4,286	289	-	-	-	-	-	28,001	871,730	3%
<b>Sub Total</b>		<b>19,426</b>	<b>4,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,286</b>	<b>289</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,001</b>	<b>871,730</b>	<b>3%</b>
<b>Total Public Works</b>		<b>6,154,528</b>	<b>13,498,714</b>	<b>7,329,020</b>	<b>4,380,649</b>	<b>14,830,426</b>	<b>5,697,621</b>	<b>7,056,543</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>58,947,501</b>	<b>133,182,337</b>	<b>44%</b>
<b>Department of Community Investment</b>																
Studebaker/Oliver Revitalizing Grant	209	23,029	12,654	107,835	5,475	6,832	3,898	54,512	-	-	-	-	-	214,234	873,464	25%
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	198,771	-	-	-	-	-	1,596,373	3,500,678	46%
DCI Grants	212	271,478	174,307	149,054	63,614	118,831	169,727	50,786	-	-	-	-	-	997,797	7,564,954	13%
UDAG	410	10,000	-	-	10,000	-	-	10,000	-	-	-	-	-	30,000	40,000	75%
<b>Total Dept of Community Investment</b>		<b>545,309</b>	<b>429,096</b>	<b>489,756</b>	<b>273,486</b>	<b>457,149</b>	<b>396,788</b>	<b>314,069</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,905,652</b>	<b>12,670,265</b>	<b>23%</b>
<b>Code Enforcement</b>																
Unsafe Building	219	17,951	12,908	3,583	1,804	37,015	1,810	20,951	-	-	-	-	-	96,022	156,395	61%
Rental Units Regulation	221	14,675	10,902	14,595	14,880	20,723	14,880	14,880	-	-	-	-	-	105,535	348,002	30%
Neighborhood Code Enforcement	230	168,615	158,787	149,833	143,617	189,116	149,899	213,800	-	-	-	-	-	1,173,668	2,796,409	42%
Animal Care & Control	230	34,570	26,423	37,079	43,141	32,688	45,771	31,712	-	-	-	-	-	251,384	582,064	43%
NEAT Crew	230	87,447	81,266	72,413	63,702	75,130	70,445	93,349	-	-	-	-	-	543,751	977,589	56%
<b>Total Code Enforcement</b>		<b>323,259</b>	<b>290,286</b>	<b>277,502</b>	<b>267,144</b>	<b>354,672</b>	<b>282,805</b>	<b>374,692</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,170,360</b>	<b>4,860,459</b>	<b>45%</b>
<b>Building Department</b>																
Building Dept Operations	600	137,003	117,302	117,140	114,913	154,291	113,791	130,767	-	-	-	-	-	885,206	1,734,885	51%
<b>Total Building Department</b>		<b>137,003</b>	<b>117,302</b>	<b>117,140</b>	<b>114,913</b>	<b>154,291</b>	<b>113,791</b>	<b>130,767</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>885,206</b>	<b>1,734,885</b>	<b>51%</b>
<b>Liability Insurance</b>																
Safety & Risk Management	226	15,303	14,402	14,729	14,924	18,290	18,806	6,504	-	-	-	-	-	102,958	213,267	48%
Business Insurance	226	42,618	-	24,043	-	-	24,043	646,667	-	-	-	-	-	737,371	815,000	90%
Liability Insurance	226	116,320	71,358	56,621	59,979	4,711	103,577	26,810	-	-	-	-	-	439,376	2,096,092	21%
Workers Compensation	226	349,508	132,252	80,035	72,527	37,889	86,214	189,072	-	-	-	-	-	947,497	1,029,095	92%
Catastrophic Events	226	-	1,559	-	-	-	-	740,000	-	-	-	-	-	741,559	968,627	77%
<b>Total Liability Insurance</b>		<b>523,750</b>	<b>219,570</b>	<b>175,428</b>	<b>147,431</b>	<b>60,890</b>	<b>232,640</b>	<b>1,609,054</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,968,761</b>	<b>5,122,081</b>	<b>58%</b>

City of South Bend  
Expenditures by Activity

Period Ending: July 31, 2020

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
<b>Central Services</b>																
Equipment Services	222	545,711	570,343	545,756	474,629	442,905	524,730	626,688	-	-	-	-	-	3,730,762	8,017,413	47%
Central Stores	222	26	-	-	-	-	-	-	-	-	-	-	-	26	26	99%
Print Shop	222	2,863	835	1,855	-	1,670	835	835	-	-	-	-	-	8,891	13,581	65%
Radio Shop	222	14,381	17,817	14,218	13,958	26,765	19,353	19,284	-	-	-	-	-	125,777	276,224	46%
Building Maintenance	222	15,913	14,821	14,050	14,674	20,051	14,838	14,350	-	-	-	-	-	108,696	213,243	51%
Facilities Management	222	9,015	7,154	4,840	6,710	11,868	8,480	8,480	-	-	-	-	-	56,547	122,143	46%
Electric & Gas Utilities	222	-	86,925	2,450	(89,374)	-	-	-	-	-	-	-	-	-	4,994,540	0%
Central Services Capital	224	86,325	-	5,501	-	-	-	50,167	-	-	-	-	-	141,992	279,685	51%
<b>Total Central Services</b>		<b>674,232</b>	<b>697,895</b>	<b>588,669</b>	<b>420,597</b>	<b>503,258</b>	<b>568,236</b>	<b>719,804</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,172,691</b>	<b>13,916,855</b>	<b>30%</b>
<b>Capital &amp; Debt Service Funds</b>																
2017 Park Bond Debt Service	312	576,833	-	-	-	-	-	596,133	-	-	-	-	-	1,172,965	1,172,968	100%
2018 Fire Station #9 Debt Service	350	173,866	-	-	-	-	-	167,366	-	-	-	-	-	341,231	341,231	100%
COIT	404	1,716,508	1,824,676	759,880	818,341	830,519	1,249,441	1,602,310	-	-	-	-	-	8,801,675	16,238,244	54%
Cumulative Capital Development	406	82,580	26,958	5,705	-	93,258	-	132,350	-	-	-	-	-	340,851	602,205	57%
Cumulative Capital Improvement	407	20,837	20,833	20,833	20,833	20,833	20,833	20,833	-	-	-	-	-	145,835	430,000	34%
EDIT	408	921,977	1,172,714	1,330,750	859,453	1,149,512	830,810	523,144	-	-	-	-	-	6,788,362	16,072,972	42%
2018 Fire Station #9 Bond Capital	451	-	62,840	-	-	932	-	25,539	-	-	-	-	-	89,311	89,311	100%
2018 Zoo Bond Capital	453	-	10,493	4,110	-	22,827	-	11,856	-	-	-	-	-	49,286	133,581	37%
2017 Park Bond Capital	471	108,860	46,151	97,513	-	185,609	146,832	474,202	-	-	-	-	-	1,059,167	8,569,760	12%
Equipment / Vehicle Leasing	750	337,998	57,965	271,767	-	-	-	1,752	-	-	-	-	-	669,482	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	259,548	-	-	-	-	-	1,431,078	3,048,122	47%
2017 Eddy St. Commons Bond Debt	760	-	648,125	-	-	-	-	-	-	-	-	-	-	648,125	1,391,625	47%
<b>Total Capital &amp; Debt Service</b>		<b>4,154,683</b>	<b>7,583,222</b>	<b>2,550,067</b>	<b>1,954,167</b>	<b>2,956,362</b>	<b>2,596,558</b>	<b>3,815,031</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,610,089</b>	<b>60,271,030</b>	<b>42%</b>
<b>Other</b>																
<b>Internal Service Funds</b>																
IT / Innovation /311 Call Center	279	748,388	608,908	751,141	370,777	659,154	801,537	483,084	-	-	-	-	-	4,422,988	9,617,560	46%
Employee Benefits	711	1,546,127	1,398,744	1,249,983	1,203,639	827,425	788,137	1,264,375	-	-	-	-	-	8,278,429	18,508,532	45%
Unemployment Comp	713	-	8,809	7,432	3,943	8,878	23,674	6,413	-	-	-	-	-	59,149	55,000	108%
Parental Leave Fund	714	7,236	4,116	13,153	15,290	22,916	6,049	2,430	-	-	-	-	-	71,190	253,846	28%
<b>Sub Total</b>		<b>2,301,751</b>	<b>2,020,576</b>	<b>2,021,709</b>	<b>1,593,650</b>	<b>1,518,373</b>	<b>1,619,396</b>	<b>1,756,302</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,831,756</b>	<b>28,434,938</b>	<b>45%</b>
<b>Miscellaneous</b>																
Gift, Donation, Bequest	217	13,429	111,571	23,387	15,425	36,305	21,789	75,684	-	-	-	-	-	297,591	791,067	38%
Loss Recovery	227	-	-	-	-	-	-	-	-	-	-	-	-	-	200,000	0%
Human Rights Federal Grants	258	14,659	18,902	16,303	12,679	20,083	17,569	20,495	-	-	-	-	-	120,689	270,640	45%
COVID-19 Response	264	-	-	-	-	224,508	230,356	992,316	-	-	-	-	-	1,447,181	2,025,075	71%
Industrial Revolving Fund	754	-	1,046	10,220	9,589	1,051	17,573	8,600	-	-	-	-	-	48,080	149,000	32%
<b>Sub Total</b>		<b>28,087</b>	<b>131,520</b>	<b>49,911</b>	<b>37,693</b>	<b>281,948</b>	<b>287,288</b>	<b>1,097,095</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,913,541</b>	<b>3,435,782</b>	<b>56%</b>
<b>Fiduciary Funds</b>																
Fire Pension	701	359,412	355,948	365,951	353,627	350,802	356,346	348,169	-	-	-	-	-	2,490,254	4,799,311	52%
Police Pension	702	513,423	534,681	496,168	655,677	500,381	500,046	496,652	-	-	-	-	-	3,697,029	6,241,405	59%
<b>Sub Total</b>		<b>872,835</b>	<b>890,629</b>	<b>862,119</b>	<b>1,009,304</b>	<b>851,183</b>	<b>856,392</b>	<b>844,821</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,187,284</b>	<b>11,040,716</b>	<b>56%</b>
<b>Total Other</b>		<b>3,202,673</b>	<b>3,042,725</b>	<b>2,933,738</b>	<b>2,640,647</b>	<b>2,651,505</b>	<b>2,763,076</b>	<b>3,698,218</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,932,582</b>	<b>42,911,436</b>	<b>49%</b>
<b>Total Civil City</b>		<b>25,144,342</b>	<b>33,523,906</b>	<b>22,768,271</b>	<b>17,229,254</b>	<b>31,890,691</b>	<b>20,451,358</b>	<b>26,127,427</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>177,135,249</b>	<b>388,757,483</b>	<b>46%</b>

City of South Bend  
Expenditures by Activity

Period Ending: July 31, 2020

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
<b>Redevelopment Commission Controlled Funds</b>																
<b>Tax Increment Financing Funds</b>																
TIF River West Develop Area	324	5,137,847	1,905,977	648,715	861,035	1,086,298	642,114	5,171,204	-	-	-	-	-	15,453,188	34,410,240	45%
TIF West Washington	422	-	10,956	-	22,929	78,414	(22,929)	39,589	-	-	-	-	-	128,958	1,005,665	13%
TIF River East Develop (NE Dev)	429	516,749	15,162	396,024	1,772	68,638	580,892	188,438	-	-	-	-	-	1,767,674	9,418,041	19%
TIF Southside Development #1	430	30,337	46,399	-	13,175	3,375	-	10,721	-	-	-	-	-	104,007	7,027,306	1%
TIF Douglas Road	435	14,050	20,758	10,275	-	-	28,665	21,395	-	-	-	-	-	95,143	186,425	51%
TIF River East Residential (NE Res)	436	1,885,125	246,664	-	-	-	-	1,979,000	-	-	-	-	-	4,110,789	4,385,000	94%
<b>Sub Total</b>		7,584,107	2,245,916	1,055,014	898,910	1,236,724	1,228,742	7,410,346	-	-	-	-	-	21,659,759	56,432,677	38%
<b>Redevelopment Funds</b>																
Redevelopment General	433	41,850	29,105	90,388	532,180	96,131	14,125	(276,197)	-	-	-	-	-	527,582	1,421,350	37%
Certified Technology Park	439	-	-	-	-	-	-	-	-	-	-	-	-	-	752	0%
2018 TIF Park Bond Capital	452	28,484	224,666	266,461	203,940	237,317	144,833	7,996	-	-	-	-	-	1,113,696	4,092,364	27%
Airport Urban Enterprise Zone	454	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	0%
<b>Sub Total</b>		70,334	253,771	356,848	736,120	333,448	158,958	(268,201)	-	-	-	-	-	1,641,278	5,564,466	29%
<b>Debt Service Funds</b>																
Airport Debt Reserve 2003	315	1,773	1,398	2,153	1,526	1,150	1,015	1,649	-	-	-	-	-	10,664	20,000	53%
Redevelop Bond - Palais Royale	328	2,964	2,338	3,599	2,551	1,922	1,697	2,757	-	-	-	-	-	17,829	40,000	45%
South Shore Double Tracking	352	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
<b>Sub Total</b>		4,737	3,736	5,752	4,077	3,072	2,712	4,407	-	-	-	-	-	28,493	60,000	47%
<b>Total Redevelopment Funds</b>		7,659,178	2,503,422	1,417,615	1,639,108	1,573,244	1,390,412	7,146,551	-	-	-	-	-	23,329,530	62,057,143	38%
<b>Total Expenditures</b>		32,803,521	36,027,328	24,185,885	18,868,361	33,463,935	21,841,770	33,273,978	-	-	-	-	-	200,464,779	450,814,626	44%

City of South Bend  
Outstanding Debt

Fiscal Year 2020

Debt Sched.	Debt Instrument	Year of Issue	Year of Refinance	Year of Maturity	Fund No.	Pmts	Amount Issued	Debt at 12/31/19	2020 Additions	2020 Principal	2020 Interest	Debt at 12/31/20	2020 Total Debt Payments
<b>Civil City Debt</b>													
<b>Capital Leases</b>													
140	2015 Vehicle/Equip Lease No. 1	2015	N/A	2020	Various	Biannual	3,425,274	705,331	-	705,331	7,335	-	712,665
144	2015 Vehicle Lease No. 2	2015	N/A	2020	Various	Biannual	1,267,183	261,372	-	261,372	3,023	-	264,395
147	2016 Central Services - Print Shop Copier	2016	N/A	2020	222	Monthly	32,525	9,527	-	7,082	333	2,445	7,416
148	2016 Central Services - Print Shop Copier	2016	N/A	2020	222	Monthly	11,413	3,343	-	2,485	117	858	2,602
149	2016 Vehicle/Equip Lease No. 1	2016	N/A	2021	Various	Biannual	3,339,830	1,029,594	-	683,661	13,733	345,933	697,394
150	2016 HP Computer Lease #12	2016	N/A	2020	Various	Monthly	17,440	1,716	-	1,716	12	-	1,728
152	2016 Vehicle/Equip Lease No. 2	2016	N/A	2021	Various	Biannual	3,992,549	1,635,511	-	811,554	21,822	823,956	833,376
153	2016 Vehicle/Equip Lease Amendment No. 1	2016	N/A	2021	201	Biannual	78,808	32,242	-	15,999	430	16,243	16,429
154	2016 Vehicle/Equip Lease No. 3	2016	N/A	2021	Various	Biannual	1,256,097	513,565	-	254,866	6,742	258,698	261,609
155	2016 HP Computer Lease #13	2016	N/A	2020	Various	Monthly	156,029	44,742	-	44,742	1,287	-	46,029
158	2017 Vehicle/Equip Lease No. 1	2017	N/A	2022	Various	Biannual	2,916,500	1,795,215	-	586,107	34,193	1,209,108	620,300
160	2017 HP Computer Lease #14	2017	N/A	2021	Various	Monthly	10,305	3,710	-	2,538	116	1,171	2,655
162	2017 Vehicle/Equip Lease No. 2	2017	N/A	2022	404	Biannual	1,632,000	997,812	-	326,191	17,820	671,622	344,011
164	2017 HP Computer Lease #16	2017	N/A	2021	Various	Monthly	108,922	52,784	-	26,034	1,953	26,750	27,987
166	2018 Police Radio Equipment Lease Purchase	2018	N/A	2021	404	Biannual	2,240,967	1,152,728	-	568,626	31,374	584,102	600,000
167	2017 HP Computer Lease #15	2018	N/A	2022	279	Monthly	9,698	5,446	-	2,259	179	3,186	2,439
170	2018 HP Computer Lease #17	2018	N/A	2023	279	Monthly	9,092	5,787	-	2,105	217	3,683	2,322
171	2018 Vehicle/Equip Lease #1 (PNC) Sched 1	2018	N/A	2023	Various	Biannual	5,898,310	4,218,910	-	1,161,448	116,387	3,057,462	1,277,836
172	2018 AT&T Lease 1	2018	N/A	2021	279	Monthly	27,101	14,021	-	9,239	456	4,782	9,695
173	2018 Canon Copier Leases 1 & 2	2018	N/A	2021	279	Monthly	297,967	226,182	-	57,472	10,004	168,710	67,476
174	2018 HP Computer Lease #18	2018	N/A	2022	279	Monthly	214,471	149,525	-	48,846	6,713	100,679	55,559
176	2018 AT&T Lease 3	2018	N/A	2021	279	Monthly	16,230	10,628	-	5,427	379	5,201	5,806
177	2018 Vehicle/Equip Lease #2	2018	N/A	2023	Various	Biannual	522,878	356,655	-	36,206	6,299	320,450	42,505
178	2018 Fitness Equipment Lease	2018	N/A	2023	201	Annual	205,473	160,067	-	36,422	10,100	123,645	46,522
179	2019 AT&T Lease 4	2019	N/A	2022	279	Monthly	11,520	8,168	-	3,822	299	4,346	4,121
180	2018 HP Computer Lease #19	2018	N/A	2023	279	Monthly	36,860	28,506	-	8,107	1,194	20,400	9,301
181	2019 Dell Computer Equipment Lease	2019	N/A	2022	279	Biannual	7,984	4,775	-	1,482	345	3,293	1,827
182	2019 Vehicle/Equip Lease #1	2019	N/A	2024	Various	Biannual	1,472,985	1,330,081	-	283,959	28,716	1,046,121	312,676
183	2018 Golf Cart Lease	2018	N/A	2022	201	Annual	146,287	92,015	-	29,188	4,601	62,827	33,789
184	2019 Dell Computer Equipment Lease 2	2019	N/A	2023	279	Annual	51,468	41,896	-	9,920	1,522	31,976	11,442
185	2019 AT&T Lease 5	2019	N/A	2022	279	Monthly	17,310	13,683	-	5,187	517	8,496	5,705
186	2019 Golf Cart Lease	2019	N/A	2023	201	Annual	168,970	138,390	-	32,108	6,920	106,282	39,028
187	2018 HP Computer Lease #21	2019	N/A	2023	279	Monthly	237,388	224,441	-	49,375	10,070	175,066	59,445
188	2019 AT&T Lease 6	2019	N/A	2022	279	Monthly	8,755	7,385	-	2,844	303	4,540	3,148
189	2019 AT&T Lease 7	2019	N/A	2022	279	Monthly	5,400	4,555	-	1,754	187	2,800	1,941
190	2019 Canon Copier Lease 3	2019	N/A	2023	279	Monthly	5,584	4,772	-	1,131	213	3,641	1,344
191	2019 Canon Copier Lease 4	2019	N/A	2023	279	Monthly	3,514	3,130	-	798	138	2,332	936
192	2019 Canon Copier Lease 5	2019	N/A	2023	279	Monthly	9,249	8,369	-	2,187	369	6,182	2,556
193	2019 Canon Copier Lease 6	2019	N/A	2023	279	Monthly	11,464	10,812	-	2,688	480	8,124	3,168
194	2019 Dell Equipment Lease 3 (Fire)	2019	N/A	2023	279	Annual	3,800	3,110	-	723	151	2,387	874
195	2019 Wireless Controller Consolidation Lease	2019	N/A	2021	279	Annual	89,329	60,281	-	29,770	1,498	30,510	31,269
196	2019 HP Computer Lease #20	2019	N/A	2023	279	Monthly	24,205	23,798	-	5,021	1,138	18,777	6,159
197	2019 Lease of SmartNet & VOIP	2019	N/A	2022	279	Annual	286,353	286,353	-	93,567	5,727	192,785	99,294
198	2019 AT&T Lease 8	2019	N/A	2022	279	Monthly	6,034	6,034	-	1,912	257	4,122	2,169
199	2019 AT&T Lease 9	2019	N/A	2022	279	Monthly	10,059	9,796	-	3,224	352	6,572	3,576
201	2020 Dell Equipment Lease 4 (Water Works)	2020	N/A	2024	279	Annual	33,000	-	33,000	7,543	-	25,457	7,543
202	2020 HP Computer Lease #22	2020	N/A	2024	279	Monthly	39,800	-	39,800	8,333	1,520	31,467	9,853
203	2020 VLocker Equipment Lease Purchase	2020	N/A	2025	201	Annual	86,961	-	86,961	12,287	1,839	74,673	14,126
<b>Total City Capital Lease Debt</b>							<b>30,461,337</b>	<b>15,696,764</b>	<b>159,761</b>	<b>6,254,663</b>	<b>359,379</b>	<b>9,601,862</b>	<b>6,614,042</b>

City of South Bend  
Outstanding Debt

Fiscal Year 2020

Debt Sched.	Debt Instrument	Year of Issue	Year of Refinance	Year of Maturity	Fund No.	Pmts	Amount Issued	Debt at 12/31/19	2020 Additions	2020 Principal	2020 Interest	Debt at 12/31/20	2020 Total Debt Payments
<b>Civil City Debt</b>													
<b>Bonds</b>													
25	2012 Water Works Refunding Revenue Bonds	2002	2012	2023	625	Biannual	5,975,000	1,235,000	-	400,000	24,700	835,000	424,700
36	2010 Bldg Corp Lease Rental Rev Refunding Bonds (87.7%)	2001	2010	2021	324	Biannual	8,112,250	850,690	-	561,280	28,503	289,410	589,783
36	2010 Bldg Corp Lease Rental Rev Refunding Bonds (12.3%)	2001	2010	2021	641	Biannual	1,137,750	119,310	-	78,720	3,998	40,590	82,718
39	2012 Bldg Corp Mortgage Refunding Bonds (Fire/Police Bldgs)	2003	2012	2023	324	Biannual	21,335,000	5,040,000	-	1,370,000	185,880	3,670,000	1,555,880
69	2009 Water Works Revenue Bonds, Series B	2009	2019	2030	625	Biannual	2,814,257	2,814,257	-	-	161,117	2,814,257	161,117
80	2010 Sewage Works Revenue Bonds	2010	N/A	2030	649	Biannual	9,345,000	5,925,000	-	435,000	249,818	5,490,000	684,818
93	2011 Sewage Works Revenue Bonds	2011	N/A	2031	649	Biannual	21,500,000	14,535,000	-	975,000	571,500	13,560,000	1,546,500
99	2012 Water Works Revenue Bonds	2012	N/A	2033	625	Biannual	8,300,000	5,840,000	-	375,000	186,236	5,465,000	561,236
101	2012 Sewage Works Revenue Bonds	2012	N/A	2032	649	Biannual	25,000,000	17,660,000	-	1,120,000	422,080	16,540,000	1,542,080
105	2013A Sewage Works Refunding Revenue Bonds	2013	N/A	2024	649	Biannual	14,765,000	3,450,000	-	665,000	66,930	2,785,000	731,930
116	2013 Bldg Corp Mortgage Bonds (Fire St #5 & Training Tower)	2013	N/A	2033	287	Biannual	5,580,000	4,460,000	-	240,000	156,705	4,220,000	396,705
133	2014 St. Joseph County PSAP Revenue Bonds	2014	N/A	2034	408	Monthly	2,657,697	2,014,682	-	136,441	63,019	1,878,241	199,460
141	2015 Redev Authority Lease Rental Revenue Bonds (Parks)	2015	N/A	2035	408	Biannual	5,605,000	4,760,000	-	225,000	156,131	4,535,000	381,131
145	2015 Sewage Works Refunding Bonds	2015	N/A	2025	649	Biannual	27,440,000	17,200,000	-	2,705,000	344,000	14,495,000	3,049,000
156	2016 Waterworks Refunding Bonds	2016	N/A	2027	625	Biannual	3,300,000	2,035,000	-	260,000	61,050	1,775,000	321,050
163	2017 Taxable Econ. Develop. Revenue Bonds (Eddy St Phase II)	2017	N/A	2037	436	Biannual	25,000,000	24,925,000	-	145,000	1,245,625	24,780,000	1,390,625
165	2017 Park District Bonds, Series 2017A-K	2017	N/A	2033	312	Biannual	14,075,000	12,955,000	-	785,000	387,965	12,170,000	1,172,965
168	2018 General Obligation Bonds (Fire St #9 & Training Classroom)	2018	N/A	2038	287	Biannual	5,045,000	4,800,000	-	195,000	146,231	4,605,000	341,231
175	2018 Econ. Develop. Revenue Bonds (Potawatomi Zoo)	2018	N/A	2034	408	Biannual	3,440,000	3,340,000	-	165,000	155,900	3,175,000	320,900
<b>Total City Bond Debt</b>							210,426,953	133,958,939	-	10,836,441	4,617,387	123,122,498	15,453,828
<b>Interfund Loan</b>													
82	2010 Interfund Loan from Fund 404 to UDAG Fund 410	2010	N/A	2026	410	Biannual	2,700,000	420,253	-	40,000	-	380,253	40,000
84	2013 Major Moves-Triangle Development Interfund Loan	2011	2013	2029	436	Biannual	1,558,050	1,039,583	-	100,601	20,291	938,982	120,892
85	2013 Major Moves-Eddy Street Commons Interfund Loan	2011	2013	2026	436	Biannual	3,942,529	1,349,319	-	308,782	63,654	1,040,537	372,436
<b>Total City Interfund Loan Debt</b>							8,200,579	2,809,156	-	449,383	83,945	2,359,773	533,328
<b>Loan Payable</b>													
68	2009 Water Works Improvements - State Revolving Fund	2009	N/A	2030	625	Biannual	427,400	267,688	-	23,099	9,021	244,589	32,120
70	2009 Sewage Works Improvements - State Revolving Fund	2009	N/A	2028	649	Biannual	3,297,000	1,748,401	-	176,557	49,130	1,571,844	225,687
139	2015 Century Center Energy QECB Conservation Bond	2015	N/A	2031	672	Biannual	4,167,897	3,655,914	-	285,614	125,482	3,370,300	411,096
<b>Total City Loan Payable Debt</b>							7,892,297	5,672,003	-	485,270	183,633	5,186,733	668,903
<b>Total Civil City Debt</b>							256,981,167	158,136,861	159,761	18,025,757	5,244,344	140,270,865	23,270,101

City of South Bend  
Outstanding Debt

Fiscal Year 2020

Debt Sched.	Debt Instrument	Year of Issue	Year of Refinance	Year of Maturity	Fund No.	Pmts	Amount Issued	Debt at 12/31/19	2020 Additions	2020 Principal	2020 Interest	Debt at 12/31/20	2020 Total Debt Payments
<b>Redevelopment Commission Debt</b>													
<b>Capital Leases</b>													
13	2006 Main/Colfax Garage - Transpo Lease (Parking Garage Purch)	2006	N/A	2025	324	Biannual	2,510,278	1,025,777	-	150,570	49,430	875,207	200,000
<b>Total Redevelopment Capital Lease Debt</b>							2,510,278	1,025,777	-	150,570	49,430	875,207	200,000
<b>Interfund Loans</b>													
86	2010 Interfund Loan from Fund 209 to River West TIF Fund 324	2011	N/A	2020	324	Annual	500,000	100,000	-	100,000	-	-	100,000
<b>Total Redevelopment Interfund Loan Debt</b>							500,000	100,000	-	100,000	-	-	100,000
<b>Loans Payable</b>													
3	2001 Indiana Develop. Finance Authority (Bosch) - Nonforgivable	2001	N/A	2021	210	Qtrly	1,040,000	105,236	-	69,632	2,379	35,604	72,010
<b>Total Redevelopment Loan Payable Debt</b>							1,040,000	105,236	-	69,632	2,379	35,604	72,010
<b>Revenue Bonds</b>													
5	2011A Indiana Bond Bank Special Program Bonds (TIF A)	2003	2011	2024	324	Biannual	19,795,000	8,365,000	-	1,510,000	402,740	6,855,000	1,912,740
6	2011A Indiana Bond Bank Special Program Bonds (TIF B)	2003	2011	2024	324	Biannual	14,420,000	4,765,000	-	860,000	229,400	3,905,000	1,089,400
12	2014 Redev District Special Taxing District Refunding Bonds	2002	2014	2022	324	Biannual	6,620,000	925,000	-	455,000	27,750	470,000	482,750
54	2015 Redev Authority Lease Rental Revenue Refunding Bonds	2008	2015	2027	436	Biannual	36,000,000	25,995,000	-	1,465,000	1,007,056	24,530,000	2,472,056
62	2013 Redev Authority Lease Rental Revenue Refunding Bonds	2008	2013	2026	324	Biannual	4,655,000	2,245,000	-	325,000	63,556	1,920,000	388,556
135	2015 Redev Authority Lease Rental Revenue Bonds (Smart Streets)	2015	N/A	2037	324	Biannual	25,000,000	22,630,000	-	1,000,000	711,044	21,630,000	1,711,044
169	2018 Redev District Revenue Bonds (Parks Improvements)	2018	N/A	2033	324	Biannual	11,995,000	10,930,000	-	675,000	317,800	10,255,000	992,800
200	2019 South Shore Double Tracking Bonds	2019	N/A	2030	324	Biannual	7,985,000	7,985,000	-	270,000	247,313	7,715,000	517,313
<b>Total Redevelopment Revenue Bond Debt</b>							126,470,000	83,840,000	-	6,560,000	3,006,659	77,280,000	9,566,659
<b>Total Redevelopment Commission Debt</b>							130,520,278	85,071,013	-	6,880,202	3,058,468	78,190,811	9,938,669
<b>Total Debt</b>							387,501,445	243,207,874	159,761	24,905,959	8,302,812	218,461,677	33,208,770

Staffing Headcount

Full-Time Staffing Summary by Fund

	Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>101 - General Fund</b>													
Mayor's Office	8	7	8	8	8	8	8	8	-	-	-	-	-
Community Initiatives	2	2	2	2	2	2	2	2	-	-	-	-	-
City Clerk	5	5	4	5	5	5	5	5	-	-	-	-	-
Common Council	9	9	9	9	9	9	8	9	-	-	-	-	-
Controller's Office	21	20	19	19	20	20	20	20	-	-	-	-	-
Morris Performing Arts Center	9	9	9	8	8	8	8	8	-	-	-	-	-
Palais Royale Ballroom	2	2	2	2	2	2	2	2	-	-	-	-	-
Human Resources	6	6	6	6	6	6	6	5	-	-	-	-	-
Diversity & Inclusion	3	1	1	3	3	3	3	3	-	-	-	-	-
Legal Department	11	10	10	9	11	11	11	11	-	-	-	-	-
Engineering	24	22	22	22	22	24	24	24	-	-	-	-	-
Office of Sustainability	1	1	1	1	1	1	1	1	-	-	-	-	-
AmeriCorps Grant Program	2	1	1	1	1	1	1	1	-	-	-	-	-
Police Department	235	218	218	221	219	218	221	219	-	-	-	-	-
Police Crime Lab	7	7	7	7	7	7	7	7	-	-	-	-	-
Fire Department	219	218	217	213	212	211	212	212	-	-	-	-	-
EMS	4	3	4	4	4	4	4	4	-	-	-	-	-
Human Rights	3	3	3	3	3	3	3	3	-	-	-	-	-
	<b>571</b>	<b>544</b>	<b>543</b>	<b>543</b>	<b>543</b>	<b>543</b>	<b>546</b>	<b>544</b>	-	-	-	-	-
<b>201 - Parks &amp; Recreation</b>													
Administration	7	7	7	7	7	7	7	7	-	-	-	-	-
Maintenance	47	47	47	48	48	48	48	48	-	-	-	-	-
Golf Courses	8	8	8	8	8	8	8	8	-	-	-	-	-
Recreation	23	22	23	23	23	23	23	22	-	-	-	-	-
Marketing & Events	11	9	9	9	9	9	9	9	-	-	-	-	-
	<b>96</b>	<b>93</b>	<b>94</b>	<b>95</b>	<b>95</b>	<b>95</b>	<b>95</b>	<b>94</b>	-	-	-	-	-
<b>202/266 - Motor Vehicle Highway</b>													
Streets/Traffic & Lighting	52	48	50	51	51	50	50	48	-	-	-	-	-
Curb & Sidewalk	8	7	7	8	8	8	8	8	-	-	-	-	-
	<b>60</b>	<b>55</b>	<b>57</b>	<b>59</b>	<b>59</b>	<b>58</b>	<b>58</b>	<b>56</b>	-	-	-	-	-
<b>211 - Dept of Community Investment Admin</b>													
DCI	<b>28</b>	<b>25</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>24</b>	-	-	-	-	-
<b>221 - Landlord Registration Fund</b>													
Rental Unit Inspection	<b>4</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	-	-	-	-	-

City of South Bend

July 31, 2020

Staffing Headcount

Full-Time Staffing Summary by Fund

222 - Central Services

	Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Equipment Services	31	27	28	27	28	28	27	28	-	-	-	-	-
Building Maintenance	3	3	3	3	3	3	3	3	-	-	-	-	-
Radio Shop	3	3	3	3	3	3	3	3	-	-	-	-	-
Facilities Management	1	1	1	1	1	1	1	1	-	-	-	-	-
	<b>38</b>	<b>34</b>	<b>35</b>	<b>34</b>	<b>35</b>	<b>35</b>	<b>34</b>	<b>35</b>	-	-	-	-	-

226 - Liability Insurance

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

230 - Code Enforcement Fund

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

249 - Public Safety LOIT

Police Department	46	50	50	46	46	46	46	46	-	-	-	-	-
Fire Department	46	41	41	45	45	45	44	43	-	-	-	-	-
	<b>92</b>	<b>91</b>	<b>91</b>	<b>91</b>	<b>91</b>	<b>91</b>	<b>90</b>	<b>89</b>	-	-	-	-	-

258 - Human Rights Federal Grants

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

279 - IT / Innovation / 311 Call Center

311 Call Center	7	7	7	7	7	7	7	7	-	-	-	-	-
Innovation & Technology	23	21	21	21	21	21	22	23	-	-	-	-	-
	<b>30</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>29</b>	<b>30</b>	-	-	-	-	-

600 - Consolidated Building Fund

Building Department	<b>15</b>	<b>15</b>	<b>16</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>14</b>	-	-	-	-	-
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610 - Solid Waste

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

Water Works	<b>67</b>	<b>62</b>	<b>64</b>	<b>65</b>	<b>65</b>	<b>66</b>	<b>65</b>	<b>63</b>	-	-	-	-	-
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City of South Bend

July 31, 2020

Staffing Headcount

Full-Time Staffing Summary by Fund

Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>640 - Sewer Insurance</b>												
Sewer Repair	2	2	2	2	2	2	2	-	-	-	-	-
<b>641 - Sewage Works</b>												
Sewers	35	34	32	34	34	34	33	35	-	-	-	-
Concrete Crew	4	4	4	3	3	3	3	4	-	-	-	-
Wastewater	44	43	41	43	43	43	43	43	-	-	-	-
Organic Resources	6	6	6	6	6	6	6	6	-	-	-	-
	<b>89</b>	<b>87</b>	<b>83</b>	<b>86</b>	<b>86</b>	<b>86</b>	<b>85</b>	<b>88</b>	-	-	-	-
<b>670 - Century Center</b>												
Century Center	8	6	6	7	7	7	7	7	-	-	-	-
<b>Total Full-Time Employees by Fund</b>	<b>1,159</b>	<b>1,101</b>	<b>1,102</b>	<b>1,111</b>	<b>1,110</b>	<b>1,109</b>	<b>1,111</b>	<b>1,108</b>	-	-	-	-

Full-Time Staffing Summary by Activity

Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>General Government</b>												
Mayor's Office	8	7	8	8	8	8	8	8	-	-	-	-
Community Initiatives	2	2	2	2	2	2	2	2	-	-	-	-
City Clerk	5	5	4	5	5	5	5	5	-	-	-	-
Common Council	9	9	9	9	9	9	8	9	-	-	-	-
Controller's Office	21	20	19	19	20	20	20	20	-	-	-	-
Human Resources	6	6	6	6	6	6	6	5	-	-	-	-
Diversity & Inclusion	3	1	1	3	3	3	3	3	-	-	-	-
Legal Department	11	10	10	9	11	11	11	11	-	-	-	-
	<b>65</b>	<b>60</b>	<b>59</b>	<b>61</b>	<b>64</b>	<b>64</b>	<b>63</b>	<b>63</b>	-	-	-	-
<b>Code Enforcement / Animal Resource Center</b>	<b>34</b>	<b>32</b>	<b>32</b>	<b>33</b>	<b>33</b>	<b>33</b>	<b>34</b>	<b>34</b>	-	-	-	-
<b>Dept. of Community Investment</b>	<b>28</b>	<b>25</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>24</b>	-	-	-	-
<b>Venues, Parks &amp; Arts</b>												
Parks & Recreation	96	93	94	95	95	95	95	94	-	-	-	-
Morris PAC & Palais Royale	11	11	11	10	10	10	10	10	-	-	-	-
Century Center	8	6	6	7	7	7	7	7	-	-	-	-
	<b>115</b>	<b>110</b>	<b>111</b>	<b>112</b>	<b>112</b>	<b>112</b>	<b>112</b>	<b>111</b>	-	-	-	-

City of South Bend

July 31, 2020

Staffing Headcount

Full-Time Staffing Summary by Activity

	Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Public Safety</b>													
Police - Sworn Officers	237	226	226	226	224	223	225	224	-	-	-	-	-
Police - Civilians	45	43	43	42	42	42	42	42	-	-	-	-	-
Police - Police Recruit	6	6	6	6	6	6	7	6	-	-	-	-	-
Fire/EMS - Sworn Firefighters	256	253	253	255	254	253	253	252	-	-	-	-	-
Fire/EMS - Civilians	7	7	7	7	7	7	7	7	-	-	-	-	-
Fire/EMS - Fire Recruits	6	2	2	-	-	-	-	-	-	-	-	-	-
	<b>557</b>	<b>537</b>	<b>537</b>	<b>536</b>	<b>533</b>	<b>531</b>	<b>534</b>	<b>531</b>	-	-	-	-	-
<b>Public Works</b>													
Engineering	24	22	22	22	22	24	24	24	-	-	-	-	-
Office of Sustainability	1	1	1	1	1	1	1	1	-	-	-	-	-
AmeriCorps Grant Program	2	1	1	1	1	1	1	1	-	-	-	-	-
Streets & Sewers	101	95	95	98	98	97	96	97	-	-	-	-	-
Solid Waste	24	23	23	25	23	23	24	24	-	-	-	-	-
Wastewater	44	43	41	43	43	43	43	43	-	-	-	-	-
Organic Resources	6	6	6	6	6	6	6	6	-	-	-	-	-
Water Works	67	62	64	65	65	66	65	63	-	-	-	-	-
	<b>269</b>	<b>253</b>	<b>253</b>	<b>261</b>	<b>259</b>	<b>261</b>	<b>260</b>	<b>259</b>	-	-	-	-	-
<b>Liability Insurance/Safety &amp; Risk</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>2</b>	-	-	-	-	-
<b>Innovation &amp; Technology / 311 Call Center</b>	<b>30</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>29</b>	<b>30</b>	-	-	-	-	-
<b>Central Services</b>	<b>38</b>	<b>34</b>	<b>35</b>	<b>34</b>	<b>35</b>	<b>35</b>	<b>34</b>	<b>35</b>	-	-	-	-	-
<b>Building Department</b>	<b>15</b>	<b>15</b>	<b>16</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>14</b>	-	-	-	-	-
<b>Human Rights</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	-	-	-	-	-
<b>Total Full-Time Employees by Activity</b>	<b>1,159</b>	<b>1,101</b>	<b>1,102</b>	<b>1,111</b>	<b>1,110</b>	<b>1,109</b>	<b>1,111</b>	<b>1,108</b>	-	-	-	-	-

City of South Bend

July 31, 2020

Staffing Headcount

Part-Time Staffing Summary by Fund

101 - General Fund

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Controller's Office	1	1	1	1	1	1	1	-	-	-	-	-
Morris Performing Arts Center	5	5	5	5	5	5	5	-	-	-	-	-
Diversity & Inclusion	-	-	-	-	-	1	1	-	-	-	-	-
Legal Department	1	1	1	1	1	1	1	-	-	-	-	-
Engineering	2	2	2	2	2	2	2	-	-	-	-	-
Police Department	27	21	21	21	22	22	21	-	-	-	-	-
Police Crime Lab	-	2	2	2	2	2	2	-	-	-	-	-
Fire Department	1	1	1	1	1	1	1	-	-	-	-	-
Human Rights	1	1	1	1	1	1	1	-	-	-	-	-
	<b>38</b>	<b>34</b>	<b>34</b>	<b>34</b>	<b>35</b>	<b>36</b>	<b>35</b>	-	-	-	-	-

201 - Parks & Recreation

Maintenance	22	23	23	24	25	25	22	-	-	-	-	-
Golf Courses	26	32	33	33	41	43	43	-	-	-	-	-
Recreation	89	88	83	83	48	46	42	-	-	-	-	-
Marketing & Events	1	1	1	1	1	1	1	-	-	-	-	-
	<b>138</b>	<b>144</b>	<b>140</b>	<b>141</b>	<b>115</b>	<b>115</b>	<b>108</b>	-	-	-	-	-

202 - Motor Vehicle Highway

Streets/Traffic & Lighting	4	4	4	4	5	5	2	-	-	-	-	-
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211 - Dept of Community Investment Admin

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

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

Neighborhood Code Enforce.	1	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	1	-	-	-	-	-
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620 - Water Works

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

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

Century Center	8	8	6	6	5	5	5	-	-	-	-	-
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<b>Total Part-Time Employees by Fund</b>	<b>200</b>	<b>202</b>	<b>194</b>	<b>195</b>	<b>170</b>	<b>171</b>	<b>162</b>	-	-	-	-	-
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City of South Bend

July 31, 2020

Staffing Headcount

Paid Temporary, Seasonal, and Intern Staffing

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>101 - General Fund</b>												
Mayor's Office	5	5	5	5	5	5	5	-	-	-	-	-
City Clerk	1	1	1	2	2	2	2	-	-	-	-	-
Common Council	6	6	6	6	6	6	6	-	-	-	-	-
Human Resources	-	-	-	-	-	-	1	-	-	-	-	-
Legal Department	-	-	-	-	3	3	4	-	-	-	-	-
Engineering	1	1	1	1	7	7	7	-	-	-	-	-
AmeriCorps Grant Program	12	12	11	11	11	11	9	-	-	-	-	-
Police Department	-	-	-	-	2	2	1	-	-	-	-	-
	<b>25</b>	<b>25</b>	<b>24</b>	<b>25</b>	<b>36</b>	<b>36</b>	<b>35</b>	-	-	-	-	-
<b>201 - Parks &amp; Recreation</b>												
Maintenance	1	-	10	12	23	23	22	-	-	-	-	-
Golf Courses	1	1	-	-	5	8	8	-	-	-	-	-
Recreation	12	12	1	-	100	120	116	-	-	-	-	-
	<b>14</b>	<b>13</b>	<b>11</b>	<b>12</b>	<b>128</b>	<b>151</b>	<b>146</b>	-	-	-	-	-
<b>202 - Motor Vehicle Highway</b>												
Streets/Traffic & Lighting	-	-	-	-	6	6	4	-	-	-	-	-
Curb & Sidewalk	-	-	-	-	4	4	2	-	-	-	-	-
	-	-	-	-	<b>10</b>	<b>10</b>	<b>6</b>	-	-	-	-	-
<b>226 - Liability Insurance</b>												
Safety & Risk	<b>1</b>	<b>1</b>	<b>1</b>	-	-	-	-	-	-	-	-	-
<b>230 - Code Enforcement Fund</b>												
Animal Resource Center	3	3	3	3	3	3	3	-	-	-	-	-
NEAT Crew	1	1	1	1	1	1	1	-	-	-	-	-
	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	-	-	-	-	-
<b>620 - Water Works</b>												
Water Works	-	-	1	1	1	4	4	-	-	-	-	-
<b>641 - Sewage Works</b>												
Sewers	<b>1</b>	<b>1</b>	<b>1</b>	<b>7</b>	<b>5</b>	<b>6</b>	<b>4</b>	-	-	-	-	-
<b>Total Paid Temporary, Seasonal, and Intern Staff</b>	<b>45</b>	<b>44</b>	<b>42</b>	<b>49</b>	<b>184</b>	<b>211</b>	<b>199</b>	-	-	-	-	-

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	1,108	-	-	-
Part Time Staff		200	202	194	195	170	171	162	-	-	-	-	-
Temporary / Seasonal		45	44	42	49	184	211	199	-	-	-	-	-
<b>City Total</b>	<b>1,159</b>	<b>1,346</b>	<b>1,348</b>	<b>1,347</b>	<b>1,354</b>	<b>1,463</b>	<b>1,493</b>	<b>1,469</b>	-	-	-	-	-

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

Fund Name	General Fund						Fund Number	101	
Fund Type	General Fund								
Control	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Property Taxes	40,719,333	42,705,987	39,697,892	39,697,892	22,314,712		22,314,712	17,383,180	56%
Intergov./ Shared Revenues	4,544,341	4,750,922	4,295,772	4,295,772	2,125,300		2,125,300	2,170,472	49%
Intergov./ Grants	-	419,724	244,724	244,724	108,412		108,412	136,312	44%
Licenses & Permits	267,811	283,282	266,700	267,323	201,987		201,987	65,336	76%
Charges for Services	1,547,039	1,626,516	5,325,368	5,437,138	2,641,084		2,641,084	2,796,054	49%
Fines, Forfeitures, and Fees	16,760	24,068	8,525	8,525	3,498		3,498	5,027	41%
Interest Earnings	476,266	907,722	470,000	454,143	202,956		202,956	251,187	45%
Donations	937,302	1,534,957	1,365,000	1,415,400	407,900		407,900	1,007,500	29%
Other Income	1,451,559	1,602,843	1,533,287	1,576,945	940,132		940,132	636,813	60%
Interfund Allocation Reimb	5,428,374	7,460,048	8,523,017	8,563,135	4,971,747		4,971,747	3,591,388	58%
Interfund Transfers In	428,423	135,000	3,441,966	3,476,966	1,040,071		1,040,071	2,436,895	30%
PILOT	6,332,487	6,340,990	6,221,791	6,221,791	3,629,376		3,629,376	2,592,415	58%
<b>Total Revenue</b>	<b>62,149,694</b>	<b>67,792,059</b>	<b>71,394,042</b>	<b>71,659,754</b>	<b>38,587,176</b>		<b>38,587,176</b>	<b>33,072,579</b>	<b>54%</b>
<b>Expenditures by Subdivisions</b>									
Mayor	871,046	864,336	937,459	1,117,529	657,975	45,878	703,853	413,676	63%
Community Initiatives	-	-	703,488	703,488	156,630	-	156,630	546,858	22%
City Clerk	517,289	498,306	556,675	571,490	263,968	6,565	270,532	300,958	47%
Common Council	571,337	536,158	696,412	730,055	247,092	124,799	371,891	358,164	51%
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	1,270,769	60,525	1,331,295	946,815	58%
Human Resources	-	-	617,286	617,286	348,474	385	348,859	268,427	57%
Diversity & Inclusion	-	-	496,891	508,776	116,452	10,060	126,512	382,264	25%
Human Rights General	367,811	257,243	315,748	315,802	158,558	20,035	178,593	137,210	57%
Legal Dept	1,088,046	1,177,385	1,405,683	1,405,880	722,126	12,983	735,109	670,771	52%
Police General	29,229,159	30,011,366	30,225,276	30,302,621	15,763,047	179,979	15,943,027	14,359,594	53%
Crime Lab	-	-	631,268	631,268	315,522	2,874	318,396	312,872	50%
Fire General	21,516,603	21,716,141	25,839,504	25,923,815	14,401,778	413,103	14,814,882	11,108,933	57%
Training Center	-	-	466,500	154,000	20,504	5,894	26,398	127,602	17%
EMS	-	-	538,218	856,718	320,367	24,176	344,544	512,174	40%
Morris PAC	953,526	1,091,053	1,288,573	1,503,719	727,097	69,538	796,635	707,084	53%
Palais Royale	404,127	358,410	391,950	400,782	153,260	55,792	209,052	191,730	52%
Engineering	1,472,705	2,724,221	3,162,960	3,405,513	1,651,977	210,175	1,862,152	1,543,361	55%
Sustainability	-	171,719	377,567	479,036	150,950	9,518	160,468	318,556	33%
AmeriCorps	17,368	357,600	438,333	453,453	187,270	8,023	195,292	258,161	43%
Streets (Transfer to MVH)	-	-	-	500,000	500,000	-	500,000	-	100%
<b>Total Expenditures</b>	<b>59,446,701</b>	<b>62,276,656</b>	<b>71,394,042</b>	<b>72,902,340</b>	<b>38,178,735</b>	<b>1,260,301</b>	<b>39,439,037</b>	<b>33,463,301</b>	<b>54%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	35,265,084	36,055,875	41,213,347	41,222,072	21,737,847	-	21,737,847	19,484,225	53%
Fringe Benefits	13,256,488	11,145,074	14,112,093	14,121,450	7,649,053	560	7,649,613	6,471,837	54%
Other Personnel Costs	390	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>48,521,962</b>	<b>47,200,949</b>	<b>55,325,440</b>	<b>55,343,522</b>	<b>29,386,901</b>	<b>560</b>	<b>29,387,461</b>	<b>25,956,062</b>	<b>53%</b>
<b>Supplies</b>	<b>1,200,753</b>	<b>1,609,558</b>	<b>2,427,154</b>	<b>2,561,497</b>	<b>944,496</b>	<b>298,027</b>	<b>1,242,523</b>	<b>1,318,974</b>	<b>49%</b>
<b>Services &amp; Charges</b>									
Professional Services	944,025	1,380,819	1,856,319	2,333,178	831,561	638,828	1,470,389	862,789	63%
Printing & Advertising	116,792	134,261	234,467	240,938	45,727	27,342	73,069	167,869	30%
Utilities	661,703	689,427	710,924	710,924	467,328	30,921	498,249	212,675	70%
Education & Training	133,978	91,606	273,980	285,630	40,276	37,466	77,742	207,888	27%
Travel	70,823	87,683	103,935	101,388	14,716	787	15,503	85,885	15%
Repairs & Maintenance	1,370,951	2,110,509	2,328,372	2,429,303	1,232,453	154,898	1,387,351	1,041,952	57%
Interfund Allocations	5,746,373	7,614,119	6,910,980	6,910,980	4,031,395	-	4,031,395	2,879,585	58%
Debt Service Principal	172,668	151,720	175,349	175,350	147,647	2,286	149,934	25,416	86%
Debt Service Interest & Fees	11,824	6,245	7,797	7,798	3,918	19	3,937	3,861	50%
Grants & Subsidies	58,916	46,026	450,000	449,248	45,660	-	45,660	403,588	10%
Other Services & Charges	420,434	394,145	574,025	611,705	311,079	69,167	380,247	231,458	62%
Interfund Transfers Out	500	634,475	-	675,579	675,579	-	675,579	-	100%
<b>Total Services &amp; Charges</b>	<b>9,708,986</b>	<b>13,341,034</b>	<b>13,626,148</b>	<b>14,932,021</b>	<b>7,847,339</b>	<b>961,715</b>	<b>8,809,053</b>	<b>6,122,966</b>	<b>59%</b>
<b>Capital</b>	<b>15,000</b>	<b>125,115</b>	<b>15,300</b>	<b>65,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>65,300</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>59,446,701</b>	<b>62,276,656</b>	<b>71,394,042</b>	<b>72,902,340</b>	<b>38,178,735</b>	<b>1,260,301</b>	<b>39,439,037</b>	<b>33,463,302</b>	<b>54%</b>
<b>Net Surplus / (Deficit)</b>	<b>2,702,993</b>	<b>5,515,403</b>	<b>-</b>	<b>(1,242,586)</b>	<b>408,441</b>		<b>(851,861)</b>		
Beginning Cash Balance	36,417,969	38,854,906		44,871,229					
Cash Adjustments	(266,055)	500,919		-					
<b>Ending Cash Balance</b>	<b>38,854,906</b>	<b>44,871,229</b>		<b>43,628,643</b>	<b>45,841,384</b>				
Cash Reserves Target	20,806,345	21,796,830		25,515,819					
								<b>Cash Reserves Target</b>	
								35% of Annual expenditures	
<b>Fund Purpose:</b>									
The General Fund is the primary operating fund for City operations including general government, public safety, certain culture & recreation expenses, and certain debt service obligations. The main source of revenue is property taxes. Secondary sources of revenue include auto and commercial vehicle excise tax, business licensing revenue, EMS billing revenue, and payment in lieu of taxes (PILOT) from the Water and Wastewater Utility.									

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

<b>Department Name</b>	Mayor's Office	<b>Fund Number</b>	101
<b>Fund Type</b>	General Fund		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	489,548	537,624	572,098	572,098	333,656	-	333,656	238,442	58%
Fringe Benefits	202,305	181,423	215,808	215,808	112,512	-	112,512	103,296	52%
<b>Total Personnel</b>	<b>691,853</b>	<b>719,047</b>	<b>787,906</b>	<b>787,906</b>	<b>446,169</b>	<b>-</b>	<b>446,169</b>	<b>341,738</b>	<b>57%</b>
<b>Supplies</b>	<b>830</b>	<b>750</b>	<b>700</b>	<b>700</b>	<b>566</b>	<b>-</b>	<b>566</b>	<b>134</b>	<b>81%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	-	7,000	187,070	136,610	43,460	180,070	7,000	96%
Printing & Advertising	22,895	18,742	40,928	40,728	20,071	2,418	22,489	18,239	55%
Education & Training	4,225	105	1,800	1,750	-	-	-	1,750	0%
Travel	3,691	5,059	5,000	4,800	-	-	-	4,800	0%
Repairs & Maintenance	567	250	100	150	50	-	50	100	33%
Interfund Allocations	142,046	120,197	93,425	93,425	54,500	-	54,500	38,925	58%
Debt Service Principal	3,608	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	536	-	-	-	-	-	-	-	-
Other Services & Charges	796	186	600	1,000	10	-	10	990	1%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>178,364</b>	<b>144,539</b>	<b>148,853</b>	<b>328,923</b>	<b>211,240</b>	<b>45,878</b>	<b>257,119</b>	<b>71,804</b>	<b>78%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>871,046</b>	<b>864,336</b>	<b>937,459</b>	<b>1,117,529</b>	<b>657,975</b>	<b>45,878</b>	<b>703,853</b>	<b>413,676</b>	<b>63%</b>

**Department Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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

<b>Division Name</b>	Community Initiatives					<b>Fund Number</b>	101		
<b>Fund Type</b>	General Fund								
<b>Control</b>	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	148,500	148,500	62,213	-	62,213	86,287	42%
Fringe Benefits	-	-	51,988	51,988	24,610	-	24,610	27,378	47%
<b>Total Personnel</b>	-	-	<b>200,488</b>	<b>200,488</b>	<b>86,822</b>	-	<b>86,822</b>	<b>113,665</b>	<b>43%</b>
<b>Supplies</b>	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>									
Professional Services	-	-	153,000	153,000	69,808	-	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	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	<b>503,000</b>	<b>503,000</b>	<b>69,808</b>	-	<b>69,808</b>	<b>433,193</b>	<b>14%</b>
<b>Capital</b>	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	<b>703,488</b>	<b>703,488</b>	<b>156,630</b>	-	<b>156,630</b>	<b>546,858</b>	<b>22%</b>

**Division Purpose:**

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

**Explanation of Revenue Sources:**

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

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

2 New Positions  
 - GVI Program Manager \$50,000  
 - Director of Community Initiatives \$98,500  
 This division also has \$350,000 in grants for violence reduction initiatives in the community, and \$135,000 set aside for the S.A.V.E. Program through Goodwill.

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

<b>Department Name</b>	City Clerk	<b>Fund Number</b>	101
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<b>Fund Type</b>	General Fund
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<b>Control</b>	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	252,036	258,911	291,397	291,397	155,200	-	155,200	136,197	53%
Fringe Benefits	101,244	85,361	118,181	118,181	57,425	-	57,425	60,756	49%
<b>Total Personnel</b>	<b>353,280</b>	<b>344,272</b>	<b>409,578</b>	<b>409,578</b>	<b>212,625</b>	<b>-</b>	<b>212,625</b>	<b>196,953</b>	<b>52%</b>
<b>Supplies</b>	<b>4,398</b>	<b>11,385</b>	<b>6,800</b>	<b>6,800</b>	<b>2,426</b>	<b>-</b>	<b>2,426</b>	<b>4,374</b>	<b>36%</b>
<b>Services &amp; Charges</b>									
Professional Services	26,812	20,177	43,000	43,610	16,060	1,628	17,687	25,923	41%
Printing & Advertising	28,674	33,443	28,040	29,745	2,994	4,832	7,826	21,919	26%
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	-	105	105	17,395	1%
Interfund Allocations	90,906	76,327	48,956	48,956	28,556	-	28,556	20,400	58%
Other Services & Charges	2,949	2,849	5,152	5,152	966	-	966	4,186	19%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>159,612</b>	<b>142,649</b>	<b>140,297</b>	<b>155,112</b>	<b>48,917</b>	<b>6,565</b>	<b>55,482</b>	<b>99,630</b>	<b>36%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>517,289</b>	<b>498,306</b>	<b>556,675</b>	<b>571,490</b>	<b>263,968</b>	<b>6,565</b>	<b>270,532</b>	<b>300,957</b>	<b>47%</b>

**Department Purpose:**

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

We accomplish our mission by:

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

**Explanation of Revenue Sources:**

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

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

Goals:

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



**City of South Bend, Indiana**  
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<b>Department Name</b>	Common Council	<b>Fund Number</b>	101
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<b>Fund Type</b>	General Fund
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<b>Control</b>	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	194,749	195,562	225,764	225,764	111,412	-	111,412	114,352	49%
Fringe Benefits	119,188	100,195	143,857	143,857	47,215	-	47,215	96,642	33%
<b>Total Personnel</b>	<b>313,937</b>	<b>295,757</b>	<b>369,621</b>	<b>369,621</b>	<b>158,627</b>	<b>-</b>	<b>158,627</b>	<b>210,994</b>	<b>43%</b>
<b>Supplies</b>	<b>10,068</b>	<b>2,784</b>	<b>9,500</b>	<b>9,590</b>	<b>966</b>	<b>-</b>	<b>966</b>	<b>8,624</b>	<b>10%</b>
<b>Services &amp; Charges</b>									
Professional Services	139,506	162,889	217,308	225,028	56,956	103,104	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	4,500	1,479	-	1,479	3,021	33%
Repairs & Maintenance	20,461	-	4,845	41,345	140	21,500	21,640	19,705	52%
Interfund Allocations	62,134	56,532	42,336	42,336	24,696	-	24,696	17,640	58%
Other Services & Charges	13,188	3,764	16,500	11,333	2,038	195	2,233	9,100	20%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>247,332</b>	<b>237,616</b>	<b>317,291</b>	<b>350,844</b>	<b>87,499</b>	<b>124,799</b>	<b>212,298</b>	<b>138,546</b>	<b>61%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>571,337</b>	<b>536,158</b>	<b>696,412</b>	<b>730,055</b>	<b>247,092</b>	<b>124,799</b>	<b>371,891</b>	<b>358,164</b>	<b>51%</b>

**Department Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

**Goals:**

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

**City of South Bend, Indiana**  
**Monthly Financial Report**  
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<b>Division Name</b>	<b>Controller's Office</b>					<b>Fund Number</b>	<b>101</b>		
<b>Fund Type</b>	<b>General Fund</b>								
<b>Control</b>	<b>City Funds</b>								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	1,499,948	1,619,488	1,349,985	1,349,985	781,483	-	781,483	568,502	58%
Fringe Benefits	565,152	502,640	496,175	496,175	277,572	-	277,572	218,603	56%
Other Personnel Costs	390	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>2,065,491</b>	<b>2,122,128</b>	<b>1,846,160</b>	<b>1,846,160</b>	<b>1,059,054</b>	<b>-</b>	<b>1,059,054</b>	<b>787,105</b>	<b>57%</b>
<b>Supplies</b>	<b>13,679</b>	<b>14,283</b>	<b>16,420</b>	<b>23,818</b>	<b>9,710</b>	<b>3,225</b>	<b>12,935</b>	<b>10,883</b>	<b>54%</b>
<b>Services &amp; Charges</b>									
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	176,882	-	176,882	126,345	58%
Debt Service Principal	7,526	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	1,693	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	26,294	33,225	11,585	11,585	8,305	-	8,305	3,280	72%
Interfund Transfers Out	500	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>315,515</b>	<b>333,308</b>	<b>398,671</b>	<b>408,131</b>	<b>202,005</b>	<b>57,300</b>	<b>259,305</b>	<b>148,826</b>	<b>64%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>2,394,684</b>	<b>2,469,719</b>	<b>2,261,251</b>	<b>2,278,109</b>	<b>1,270,769</b>	<b>60,525</b>	<b>1,331,295</b>	<b>946,814</b>	<b>58%</b>

**Department Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

**City of South Bend, Indiana**  
**Monthly Financial Report**  
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<b>Division Name</b>	<b>Human Resources</b>					<b>Fund Number</b>	<b>101</b>		
<b>Fund Type</b>	<b>General Fund</b>								
<b>Control</b>	<b>City Funds</b>								
	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Original Budget</b>	<b>2020 Amended Budget</b>	<b>2020 Year-to-Date Actual</b>	<b>2020 Current Encumbrances</b>	<b>Total Year-to-Date &amp; Encumb.</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	373,580	373,580	216,847	-	216,847	156,733	58%
Fringe Benefits	-	-	144,079	144,079	82,602	-	82,602	61,477	57%
<b>Total Personnel</b>	-	-	<b>517,659</b>	<b>517,659</b>	<b>299,449</b>	-	<b>299,449</b>	<b>218,210</b>	<b>58%</b>
<b>Supplies</b>	-	-	<b>750</b>	<b>750</b>	<b>318</b>	-	<b>318</b>	<b>432</b>	<b>42%</b>
<b>Services &amp; Charges</b>									
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	-	-	-	200	100	-	100	100	50%
Interfund Allocations	-	-	79,317	79,317	46,267	-	46,267	33,050	58%
Other Services & Charges	-	-	6,300	6,100	1,340	385	1,725	4,375	28%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	<b>98,877</b>	<b>98,877</b>	<b>48,707</b>	<b>385</b>	<b>49,091</b>	<b>49,786</b>	<b>50%</b>
<b>Capital</b>	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	<b>617,286</b>	<b>617,286</b>	<b>348,474</b>	<b>385</b>	<b>348,859</b>	<b>268,428</b>	<b>57%</b>

**Division Purpose:**

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

**Explanation of Revenue Sources:**

This 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**  
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<b>Division Name</b>	<b>Diversity &amp; Inclusion</b>					<b>Fund Number</b>	<b>101</b>		
<b>Fund Type</b>	<b>General Fund</b>								
<b>Control</b>	<b>City Funds</b>								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	209,582	219,582	79,748	-	79,748	139,834	36%
Fringe Benefits	-	-	71,867	73,752	23,486	-	23,486	50,266	32%
<b>Total Personnel</b>	-	-	<b>281,449</b>	<b>293,334</b>	<b>103,234</b>	-	<b>103,234</b>	<b>190,100</b>	<b>35%</b>
<b>Supplies</b>	-	-	<b>1,500</b>	<b>1,500</b>	-	-	-	<b>1,500</b>	<b>0%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	-	80,000	80,000	600	10,060	10,660	69,340	13%
Printing & Advertising	-	-	1,500	1,500	510	-	510	990	34%
Education & Training	-	-	100,000	100,000	1,000	-	1,000	99,000	1%
Travel	-	-	5,000	4,950	-	-	-	4,950	0%
Repairs & Maintenance	-	-	-	-	50	-	50	(50)	-
Interfund Allocations	-	-	18,942	18,942	11,047	-	11,047	7,895	58%
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	8,500	8,550	11	-	11	8,539	0%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	<b>213,942</b>	<b>213,942</b>	<b>13,218</b>	<b>10,060</b>	<b>23,278</b>	<b>190,664</b>	<b>11%</b>
<b>Capital</b>	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	<b>496,891</b>	<b>508,776</b>	<b>116,452</b>	<b>10,060</b>	<b>126,512</b>	<b>382,264</b>	<b>25%</b>
<b>Revenue</b>									
Charges for Services	-	-	35,000	35,000	-	-	-	35,000	0%
Donations	-	-	-	50,000	50,000	-	50,000	-	100%
<b>Total Revenue</b>	-	-	<b>35,000</b>	<b>85,000</b>	<b>50,000</b>	-	<b>50,000</b>	<b>35,000</b>	<b>41%</b>

**Division Purpose:**

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

**Explanation of Revenue Sources:**

\$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**  
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<b>Division Name</b>	<b>Human Rights</b>					<b>Fund Number</b>	<b>101</b>		
<b>Fund Type</b>	<b>General Fund</b>								
<b>Control</b>	<b>City Funds</b>								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>&amp; Encumb.</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>		<b>Encumbrances</b>	<b>&amp; Encumb.</b>	<b>Balance</b>	<b>Budget</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	176,018	116,754	163,686	163,686	78,727	-	78,727	84,959	48%
Fringe Benefits	65,074	30,779	64,207	64,207	29,530	-	29,530	34,677	46%
<b>Total Personnel</b>	<b>241,092</b>	<b>147,533</b>	<b>227,893</b>	<b>227,893</b>	<b>108,257</b>	<b>-</b>	<b>108,257</b>	<b>119,636</b>	<b>48%</b>
<b>Supplies</b>	<b>898</b>	<b>1,022</b>	<b>1,000</b>	<b>1,000</b>	<b>643</b>	<b>-</b>	<b>643</b>	<b>357</b>	<b>64%</b>
<b>Services &amp; Charges</b>									
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	-	600	600	1,900	24%
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	10,046	9,275	9,200	9,354	4,993	4,050	9,043	312	97%
Interfund Allocations	68,231	49,491	27,145	27,145	15,835	-	15,835	11,310	58%
Debt Service Principal	-	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	46,083	44,701	45,839	45,439	27,817	15,162	42,979	2,460	95%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>125,821</b>	<b>108,689</b>	<b>86,855</b>	<b>86,909</b>	<b>49,658</b>	<b>20,035</b>	<b>69,693</b>	<b>17,217</b>	<b>80%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>367,811</b>	<b>257,243</b>	<b>315,748</b>	<b>315,802</b>	<b>158,558</b>	<b>20,035</b>	<b>178,593</b>	<b>137,210</b>	<b>57%</b>
<b>Revenue</b>									
Other Income	21,734	39,613	30,000	30,000	30,000	-	30,000	-	100%
<b>Total Revenue</b>	<b>21,734</b>	<b>39,613</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>100%</b>

**Division Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Department Name</b>	<b>Legal Department</b>	<b>Fund Number</b>	<b>101</b>
<b>Fund Type</b>	<b>General Fund</b>		
<b>Control</b>	<b>City Funds</b>		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	708,726	798,210	970,872	970,872	501,488	-	501,488	469,384	52%
Fringe Benefits	272,218	251,604	328,080	328,080	168,407	-	168,407	159,673	51%
<b>Total Personnel</b>	<b>980,943</b>	<b>1,049,814</b>	<b>1,298,952</b>	<b>1,298,952</b>	<b>669,895</b>	<b>-</b>	<b>669,895</b>	<b>629,057</b>	<b>52%</b>
<b>Supplies</b>	<b>2,962</b>	<b>1,771</b>	<b>3,550</b>	<b>3,747</b>	<b>3,389</b>	<b>-</b>	<b>3,389</b>	<b>358</b>	<b>90%</b>
<b>Services &amp; Charges</b>									
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	11,900	1,275	5,349	6,624	5,277	56%
Travel	1,315	2,804	5,000	5,000	-	-	-	5,000	0%
Repairs & Maintenance	-	-	-	100	100	-	100	-	100%
Interfund Allocations	78,152	96,719	62,820	62,820	36,645	-	36,645	26,175	58%
Other Services & Charges	17,336	14,804	20,105	20,105	9,276	7,634	16,910	3,195	84%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>104,140</b>	<b>125,800</b>	<b>103,181</b>	<b>103,181</b>	<b>48,842</b>	<b>12,983</b>	<b>61,825</b>	<b>41,357</b>	<b>60%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>1,088,046</b>	<b>1,177,385</b>	<b>1,405,683</b>	<b>1,405,880</b>	<b>722,126</b>	<b>12,983</b>	<b>735,109</b>	<b>670,772</b>	<b>52%</b>
<b>Revenue</b>									
Charges for Services	57,380	66,475	79,991	90,176	90,176		90,176	-	100%
Other Income	5,072	394	-	-	-		-	-	-
Interfund Allocation Reimb	-	54,689	56,529	56,529	32,974		32,974	23,555	58%
<b>Total Revenue</b>	<b>62,452</b>	<b>121,558</b>	<b>136,520</b>	<b>146,705</b>	<b>123,150</b>		<b>123,150</b>	<b>23,555</b>	<b>84%</b>

**Department Purpose:**

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

**Explanation of Revenue Sources:**

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

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<b>Division Name</b>	<b>Engineering</b>	<b>Fund Number</b>	<b>101</b>
<b>Fund Type</b>	<b>General Fund</b>		
<b>Control</b>	<b>City Funds</b>		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	651,541	1,630,795	1,841,018	1,841,018	950,868	-	950,868	890,150	52%
Fringe Benefits	247,411	515,864	617,268	617,268	329,604	-	329,604	287,664	53%
<b>Total Personnel</b>	<b>898,952</b>	<b>2,146,659</b>	<b>2,458,286</b>	<b>2,458,286</b>	<b>1,280,471</b>	<b>-</b>	<b>1,280,471</b>	<b>1,177,814</b>	<b>52%</b>
<b>Supplies</b>	<b>13,530</b>	<b>12,665</b>	<b>22,700</b>	<b>23,723</b>	<b>3,119</b>	<b>1,068</b>	<b>4,187</b>	<b>19,536</b>	<b>18%</b>
<b>Services &amp; Charges</b>									
Professional Services	118,203	139,573	160,000	394,791	95,287	202,162	297,450	97,341	75%
Printing & Advertising	2,265	3,520	8,535	8,774	1,316	-	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	3,426	-	3,426	11,824	22%
Repairs & Maintenance	19,988	4,840	26,500	33,300	4,235	-	4,235	29,065	13%
Interfund Allocations	344,631	365,366	418,440	418,440	244,090	-	244,090	174,350	58%
Debt Service Principal	20,099	14,637	10,755	10,756	8,469	2,286	10,755	1	100%
Debt Service Interest & Fees	1,190	407	194	195	175	19	194	1	100%
Other Services & Charges	17,788	18,918	21,300	20,998	9,888	4,639	14,527	6,471	69%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>560,223</b>	<b>564,896</b>	<b>681,974</b>	<b>923,504</b>	<b>368,387</b>	<b>209,107</b>	<b>577,493</b>	<b>346,011</b>	<b>63%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>1,472,705</b>	<b>2,724,221</b>	<b>3,162,960</b>	<b>3,405,513</b>	<b>1,651,977</b>	<b>210,175</b>	<b>1,862,152</b>	<b>1,543,361</b>	<b>55%</b>
<b>Revenue</b>									
Licenses & Permits	146,082	160,730	127,000	127,000	103,812		103,812	23,188	82%
Charges for Services	115,926	136,717	189,000	273,461	273,460		273,460	1	100%
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	838,176		838,176	598,705	58%
<b>Total Revenue</b>	<b>272,510</b>	<b>1,707,827</b>	<b>1,793,478</b>	<b>1,877,939</b>	<b>1,236,480</b>		<b>1,236,480</b>	<b>641,459</b>	<b>66%</b>

**Division Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

**City of South Bend, Indiana**  
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<b>Division Name</b>	Office of Sustainability	<b>Fund Number</b>	101
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<b>Fund Type</b>	General Fund
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<b>Control</b>	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	81,071	110,252	110,252	48,221	-	48,221	62,031	44%
Fringe Benefits	-	26,572	30,801	30,801	17,070	-	17,070	13,731	55%
<b>Total Personnel</b>	<b>-</b>	<b>107,643</b>	<b>141,053</b>	<b>141,053</b>	<b>65,291</b>	<b>-</b>	<b>65,291</b>	<b>75,762</b>	<b>46%</b>
<b>Supplies</b>	<b>-</b>	<b>3,934</b>	<b>23,800</b>	<b>41,070</b>	<b>23,361</b>	<b>270</b>	<b>23,631</b>	<b>17,440</b>	<b>58%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	37,201	190,000	209,250	51,429	9,248	60,677	148,574	29%
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	5,685	-	5,685	4,055	58%
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	3,487	5,700	20,649	5,098	-	5,098	15,551	25%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>60,142</b>	<b>212,714</b>	<b>246,913</b>	<b>62,298</b>	<b>9,248</b>	<b>71,546</b>	<b>175,368</b>	<b>29%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>-</b>	<b>171,719</b>	<b>377,567</b>	<b>479,036</b>	<b>150,950</b>	<b>9,518</b>	<b>160,468</b>	<b>318,570</b>	<b>33%</b>
<b>Revenue</b>									
Other Income	69,005	-	-	9,300	9,299	-	9,299	1	100%
<b>Total Revenue</b>	<b>69,005</b>	<b>-</b>	<b>-</b>	<b>9,300</b>	<b>9,299</b>	<b>-</b>	<b>9,299</b>	<b>1</b>	<b>100%</b>

**Division Purpose:**

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

**Goals:**

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

**Explanation of Revenue Sources:**

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

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

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

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

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

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

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



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<b>Division Name</b>	<b>AmeriCorps Grant Program</b>						<b>Fund Number</b>	<b>101</b>		
<b>Fund Type</b>	<b>General Fund</b>									
<b>Control</b>	<b>City Funds</b>									
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>	
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>	
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>	
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	13,424	244,129	262,722	262,722	139,080	-	139,080	123,642	53%	
Fringe Benefits	3,252	40,651	57,060	57,060	22,254	-	22,254	34,806	39%	
<b>Total Personnel</b>	<b>16,677</b>	<b>284,780</b>	<b>319,782</b>	<b>319,782</b>	<b>161,334</b>	<b>-</b>	<b>161,334</b>	<b>158,448</b>	<b>50%</b>	
<b>Supplies</b>	<b>53</b>	<b>43,669</b>	<b>48,850</b>	<b>53,068</b>	<b>4,724</b>	<b>3,915</b>	<b>8,639</b>	<b>44,429</b>	<b>16%</b>	
<b>Services &amp; Charges</b>										
Professional Services	-	12,054	44,051	52,653	18,974	1,808	20,782	31,871	39%	
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	710	-	710	9,296	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	-	-	-	-	-	-	-	-	-	
<b>Total Services &amp; Charges</b>	<b>638</b>	<b>29,151</b>	<b>69,701</b>	<b>80,603</b>	<b>21,212</b>	<b>4,108</b>	<b>25,320</b>	<b>55,284</b>	<b>31%</b>	
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Expenditures</b>	<b>17,368</b>	<b>357,600</b>	<b>438,333</b>	<b>453,453</b>	<b>187,270</b>	<b>8,023</b>	<b>195,292</b>	<b>258,161</b>	<b>43%</b>	
<b>Revenue</b>										
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%	
<b>Total Revenue</b>	<b>-</b>	<b>252,240</b>	<b>247,238</b>	<b>282,238</b>	<b>213,412</b>	<b>-</b>	<b>213,412</b>	<b>68,826</b>	<b>76%</b>	

**Division Purpose:**

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

**Goals:**

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Division Name</b>	Streets & Sewers	<b>Fund Number</b>	101
<b>Fund Type</b>	General Fund		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>									
Interfund Transfers Out	-	-	-	500,000	500,000	-	500,000	-	100%
<b>Total Expenditures</b>	-	-	-	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.

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Department Name	Police Department						Fund Number	101		
Fund Type	General Fund									
Control	City Funds									
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	17,703,733	17,218,225	17,208,074	17,206,799	8,836,769	-	8,836,769	8,370,030	51%	
Fringe Benefits	6,365,856	5,275,228	5,737,594	5,738,869	3,116,971	-	3,116,971	2,621,898	54%	
<b>Total Personnel</b>	<b>24,069,590</b>	<b>22,493,452</b>	<b>22,945,668</b>	<b>22,945,668</b>	<b>11,953,740</b>	<b>-</b>	<b>11,953,740</b>	<b>10,991,928</b>	<b>52%</b>	
<b>Supplies</b>	<b>715,253</b>	<b>905,823</b>	<b>1,274,943</b>	<b>1,325,893</b>	<b>373,144</b>	<b>134,526</b>	<b>507,670</b>	<b>818,223</b>	<b>38%</b>	
<b>Services &amp; Charges</b>										
Professional Services	434,585	657,704	575,000	578,586	329,859	1,700	331,559	247,027	57%	
Printing & Advertising	-	-	24,721	24,721	96	-	96	24,625	0%	
Utilities	183,917	185,066	174,408	174,408	120,459	5,762	126,221	48,187	72%	
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	535,740	15,339	551,079	512,659	52%	
Interfund Allocations	3,055,248	4,333,272	3,651,431	3,651,431	2,130,001	-	2,130,001	1,521,430	58%	
Debt Service Principal	141,435	137,083	139,178	139,178	139,178	-	139,178	-	100%	
Debt Service Interest & Fees	8,406	5,837	3,742	3,742	3,742	-	3,742	-	100%	
Grants & Subsidies	15,916	3,026	57,000	56,248	2,660	-	2,660	53,588	5%	
Other Services & Charges	270,597	252,846	336,908	338,758	174,429	22,652	197,080	141,678	58%	
Interfund Transfers Out	-	26,423	-	-	-	-	-	-	-	
<b>Total Services &amp; Charges</b>	<b>4,444,316</b>	<b>6,509,206</b>	<b>6,004,665</b>	<b>6,031,060</b>	<b>3,436,163</b>	<b>45,453</b>	<b>3,481,616</b>	<b>2,549,444</b>	<b>58%</b>	
<b>Capital</b>	<b>-</b>	<b>102,885</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Expenditures</b>	<b>29,229,159</b>	<b>30,011,366</b>	<b>30,225,276</b>	<b>30,302,621</b>	<b>15,763,047</b>	<b>179,979</b>	<b>15,943,027</b>	<b>14,359,595</b>	<b>53%</b>	
<b>Revenue</b>										
Other Income	292,508	613,356	453,450	467,125	357,941		357,941	109,184	77%	
Donations	-	-	7,500	7,500	-		-	7,500	0%	
<b>Total Revenue</b>	<b>292,508</b>	<b>613,356</b>	<b>460,950</b>	<b>474,625</b>	<b>357,941</b>		<b>357,941</b>	<b>116,684</b>	<b>75%</b>	

**Department Purpose:**

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

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

**Explanation of Revenue Sources:**

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

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

2020 Changes to Budgeted Personnel

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

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

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

Supplies

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

Services & Charges

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

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

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

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<b>Division Name</b>	Police Crime Lab					<b>Fund Number</b>	101		
<b>Fund Type</b>	General Fund								
<b>Control</b>	City Funds								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	424,616	424,616	227,237	-	227,237	197,379	54%
Fringe Benefits	-	-	160,375	160,375	82,416	-	82,416	77,959	51%
<b>Total Personnel</b>	-	-	<b>584,991</b>	<b>584,991</b>	<b>309,652</b>	-	<b>309,652</b>	<b>275,338</b>	<b>53%</b>
<b>Supplies</b>	-	-	<b>17,000</b>	<b>17,000</b>	<b>5,862</b>	<b>2,874</b>	<b>8,735</b>	<b>8,265</b>	<b>51%</b>
<b>Services &amp; Charges</b>									
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	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	<b>29,277</b>	<b>29,277</b>	<b>8</b>	-	<b>8</b>	<b>29,269</b>	<b>0%</b>
<b>Capital</b>	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	<b>631,268</b>	<b>631,268</b>	<b>315,522</b>	<b>2,874</b>	<b>318,396</b>	<b>312,872</b>	<b>50%</b>
<b>Revenue</b>									
Charges for Services	-	-	-	5,000	1,238	-	1,238	3,763	25%
<b>Total Revenue</b>	-	-	-	<b>5,000</b>	<b>1,238</b>	-	<b>1,238</b>	<b>3,763</b>	<b>25%</b>

**Division Purpose:**

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

**Explanation of Revenue Sources:**

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

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

Personnel & Supplies

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

Lab Information Management System (LIMS)

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

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<b>Department Name</b>	<b>Fire Department</b>	<b>Fund Number</b>	<b>101</b>
<b>Fund Type</b>	<b>General Fund</b>		
<b>Control</b>	<b>City Funds</b>		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	13,090,460	12,884,584	16,336,954	16,336,954	8,920,979	-	8,920,979	7,415,975	55%
Fringe Benefits	5,044,259	3,938,049	5,551,703	5,557,340	3,106,982	-	3,106,982	2,450,358	56%
<b>Total Personnel</b>	<b>18,134,719</b>	<b>16,822,632</b>	<b>21,888,657</b>	<b>21,894,294</b>	<b>12,027,961</b>	<b>-</b>	<b>12,027,961</b>	<b>9,866,333</b>	<b>55%</b>
<b>Supplies</b>	<b>405,751</b>	<b>585,336</b>	<b>570,437</b>	<b>605,000</b>	<b>339,741</b>	<b>120,179</b>	<b>459,920</b>	<b>145,080</b>	<b>76%</b>
<b>Services &amp; Charges</b>									
Professional Services	163,002	294,517	224,000	229,940	34,413	198,508	232,921	(2,981)	101%
Printing & Advertising	132	-	22,214	22,214	1,420	350	1,770	20,444	8%
Utilities	275,135	287,600	284,666	284,666	208,043	7,794	215,838	68,828	76%
Education & Training	76,396	51,604	93,000	93,000	25,339	29,717	55,056	37,944	59%
Travel	38,825	38,139	20,500	19,500	5,247	787	6,034	13,466	31%
Repairs & Maintenance	911,197	1,042,780	807,000	845,171	634,564	50,370	684,934	160,237	81%
Interfund Allocations	1,498,978	1,979,778	1,890,530	1,890,530	1,102,805	-	1,102,805	787,725	58%
Other Services & Charges	12,470	5,702	38,500	39,500	22,244	5,398	27,643	11,858	70%
Interfund Transfers Out	-	608,052	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>2,976,134</b>	<b>4,308,172</b>	<b>3,380,410</b>	<b>3,424,521</b>	<b>2,034,076</b>	<b>292,924</b>	<b>2,327,001</b>	<b>1,097,521</b>	<b>68%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>21,516,603</b>	<b>21,716,141</b>	<b>25,839,504</b>	<b>25,923,815</b>	<b>14,401,778</b>	<b>413,103</b>	<b>14,814,882</b>	<b>11,108,934</b>	<b>57%</b>

<b>Revenue</b>									
Intergov./ Grants	-	302,484	67,486	67,486	-	-	-	67,486	0%
Licenses & Permits	-	-	24,000	24,000	9,275	-	9,275	14,725	39%
Charges for Services	-	409	4,500	3,152	92	-	92	3,060	3%
Donations	-	345	-	400	400	-	400	-	100%
Other Income	7,213	11,447	2,000	2,948	2,909	-	2,909	39	99%
Interfund Transfers In	-	-	1,771,992	1,771,992	-	-	-	1,771,992	0%
<b>Total Revenue</b>	<b>7,213</b>	<b>314,685</b>	<b>1,869,978</b>	<b>1,869,978</b>	<b>12,676</b>	<b>-</b>	<b>12,676</b>	<b>1,857,302</b>	<b>1%</b>

**Department Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

- Memorial Hospital is no longer contracting with the Fire Department to provide neonatal transportation. The changes in revenue and expenditures are reflected in the budget. The program was supported by approximately 3 positions. The Fire Department proposes to eliminate two of those positions through attrition and transfer one to expand the Community Paramedic Program.
- The Community Paramedic Program was established to interact with repeat users of the EMS system to assess their needs prior to them calling 911 and taking a trip to the emergency room. This program proved to be very successful and an additional position will be added in 2020 to expand the program and work with even more citizens to prevent unnecessary calls and trips to the emergency room.
- In 2020, the Fire Department is moving all firefighters (47) assigned to Emergency Medical Services to the General Fund. This includes wages & benefits, supplies, and services previously accounted for in the EMS Operating Fund (#288). Keeping firefighter EMS personnel in a separate budget is impractical due to frequently changing assignments. EMS expenditures related to billing will be accounted for in separate division in the General Fund.
- Fire Department capital needs are budgeted in the Fire Department Capital Fund (#287).

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<b>Division Name</b>	Fire Training Center					<b>Fund Number</b>	101			
<b>Fund Type</b>	General Fund									
<b>Control</b>	City Funds									
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	-	-	-	-	-	-	-	-	-	
Fringe Benefits	-	-	-	-	-	-	-	-	-	
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	
<b>Supplies</b>	-	-	323,500	11,000	4,989	5,894	10,883	117	99%	
<b>Services &amp; Charges</b>										
Professional Services	-	-	-	-	-	-	-	-	-	
Printing & Advertising	-	-	-	-	-	-	-	-	-	
Utilities	-	-	33,000	33,000	4,910	-	4,910	28,090	15%	
Education & Training	-	-	-	-	-	-	-	-	-	
Travel	-	-	-	-	-	-	-	-	-	
Repairs & Maintenance	-	-	110,000	110,000	10,605	-	10,605	99,395	10%	
Interfund Allocations	-	-	-	-	-	-	-	-	-	
Other Services & Charges	-	-	-	-	-	-	-	-	-	
Interfund Transfers Out	-	-	-	-	-	-	-	-	-	
<b>Total Services &amp; Charges</b>	-	-	143,000	143,000	15,515	-	15,515	127,485	11%	
<b>Capital</b>	-	-	-	-	-	-	-	-	-	
<b>Total Expenditures</b>	-	-	466,500	154,000	20,504	5,894	26,398	127,602	17%	
<b>Revenue</b>										
Charges for Services	-	-	50,000	50,000	-	-	-	50,000	0%	
<b>Total Revenue</b>	-	-	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).

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<b>Division Name</b>	Emergency Medical Services					<b>Fund Number</b>	101		
<b>Fund Type</b>	General Fund								
<b>Control</b>	City Funds								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	138,605	138,605	74,772	-	74,772	63,833	54%
Fringe Benefits	-	-	73,548	73,548	42,107	-	42,107	31,441	57%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>212,153</b>	<b>212,153</b>	<b>116,879</b>	<b>-</b>	<b>116,879</b>	<b>95,274</b>	<b>55%</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>65,496</b>	<b>383,996</b>	<b>148,748</b>	<b>20,021</b>	<b>168,769</b>	<b>215,227</b>	<b>44%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	-	80,610	80,610	3,696	4,156	7,851	72,759	10%
Printing & Advertising	-	-	12,200	7,200	220	-	220	6,980	3%
Education & Training	-	-	4,000	14,000	9,830	-	9,830	4,170	70%
Repairs & Maintenance	-	-	133,600	108,600	2,640	-	2,640	105,960	2%
Interfund Allocations	-	-	10,159	10,159	5,924	-	5,924	4,235	58%
Other Services & Charges	-	-	20,000	40,000	32,430	-	32,430	7,570	81%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>260,569</b>	<b>260,569</b>	<b>54,740</b>	<b>4,156</b>	<b>58,895</b>	<b>201,674</b>	<b>23%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>538,218</b>	<b>856,718</b>	<b>320,367</b>	<b>24,176</b>	<b>344,544</b>	<b>512,175</b>	<b>40%</b>
<b>Revenue</b>									
Charges for Services	-	-	3,593,000	3,604,754	2,069,232	-	2,069,232	1,535,522	57%
Other Income	-	-	-	60	60	-	60	-	100%
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>3,593,000</b>	<b>3,604,814</b>	<b>2,069,292</b>	<b>-</b>	<b>2,069,292</b>	<b>1,535,522</b>	<b>57%</b>

**Division Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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

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

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<b>Division Name</b>	<b>Morris Performing Arts Center</b>					<b>Fund Number</b>	<b>101</b>		
<b>Fund Type</b>	<b>General Fund</b>								
<b>Control</b>	<b>City Funds</b>								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	363,209	381,917	505,675	505,675	192,776	-	192,776	312,899	38%
Fringe Benefits	187,894	147,033	210,020	210,580	87,637	560	88,197	122,383	42%
<b>Total Personnel</b>	<b>551,102</b>	<b>528,950</b>	<b>715,695</b>	<b>716,255</b>	<b>280,413</b>	<b>560</b>	<b>280,973</b>	<b>435,282</b>	<b>39%</b>
<b>Supplies</b>	<b>20,327</b>	<b>20,954</b>	<b>26,886</b>	<b>39,050</b>	<b>19,369</b>	<b>3,837</b>	<b>23,206</b>	<b>15,844</b>	<b>59%</b>
<b>Services &amp; Charges</b>									
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	11,942	17,942	29,884	25,229	54%
Utilities	120,748	128,031	136,268	136,268	75,285	9,430	84,715	51,553	62%
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	26,196	29,766	55,961	58,730	49%
Interfund Allocations	179,604	240,405	210,875	210,875	123,005	-	123,005	87,870	58%
Other Services & Charges	9,062	10,358	19,455	19,455	11,322	2,532	13,854	5,601	71%
Interfund Transfers Out	-	-	-	175,579	175,579	-	175,579	-	100%
<b>Total Services &amp; Charges</b>	<b>382,097</b>	<b>518,920</b>	<b>545,992</b>	<b>748,414</b>	<b>427,315</b>	<b>65,142</b>	<b>492,456</b>	<b>255,957</b>	<b>66%</b>
<b>Capital</b>	<b>-</b>	<b>22,230</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>953,526</b>	<b>1,091,053</b>	<b>1,288,573</b>	<b>1,503,719</b>	<b>727,097</b>	<b>69,538</b>	<b>796,635</b>	<b>707,083</b>	<b>53%</b>
<b>Revenue</b>									
Charges for Services	1,131,903	1,220,096	1,139,000	1,140,018	152,899	-	152,899	987,119	13%
Other Income	50,540	46,536	50,000	48,982	5,929	-	5,929	43,053	12%
Interfund Allocation Reimb	-	-	-	40,118	-	-	-	40,118	0%
<b>Total Revenue</b>	<b>1,182,443</b>	<b>1,266,632</b>	<b>1,189,000</b>	<b>1,229,118</b>	<b>158,828</b>	<b>-</b>	<b>158,828</b>	<b>1,070,290</b>	<b>13%</b>

**Division Purpose:**

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

**Explanation of Revenue Sources:**

This division is funded by charges for services including facility rental, concessions, ticket handling fees, and more. If the charges for services don't cover the annual expenditures, the remainder is subsidized by property tax revenue. Highly popular Broadway shows, such as Wicked and Phantom of the Opera, have increased profits over the last few years. There is a ticket surcharge fee of \$3.50 per ticket sold: \$1.50 deposited into the General Fund (#101), \$1.00 deposited into Morris/Palais Self-Promotion Fund (#274), and \$1.00 deposited into Morris PAC Capital Fund (#416). 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**  
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<b>Division Name</b>	<b>Palais Royale Ballroom</b>						<b>Fund Number</b>	<b>101</b>		
<b>Fund Type</b>	<b>General Fund</b>									
<b>Control</b>	<b>City Funds</b>									
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>	
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>&amp; Encumb.</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>	<b>Balance</b>	<b>Budget</b>	
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	121,692	88,606	79,967	79,967	26,371	-	26,371	53,596	33%	
Fringe Benefits	82,636	49,675	39,482	39,482	20,654	-	20,654	18,828	52%	
<b>Total Personnel</b>	<b>204,328</b>	<b>138,282</b>	<b>119,449</b>	<b>119,449</b>	<b>47,026</b>	<b>-</b>	<b>47,026</b>	<b>72,424</b>	<b>39%</b>	
<b>Supplies</b>	<b>13,006</b>	<b>5,181</b>	<b>13,322</b>	<b>13,792</b>	<b>3,423</b>	<b>2,218</b>	<b>5,641</b>	<b>8,151</b>	<b>41%</b>	
<b>Services &amp; Charges</b>										
Professional Services	-	-	-	-	-	-	-	-	-	
Printing & Advertising	25,686	21,346	22,349	23,657	2,693	1,800	4,493	19,164	19%	
Utilities	81,902	88,730	82,582	82,582	58,631	7,935	66,566	16,016	81%	
Education & Training	-	-	510	510	-	-	-	510	0%	
Travel	-	-	2,040	2,040	-	-	-	2,040	0%	
Repairs & Maintenance	31,283	54,179	82,000	84,054	13,040	33,769	46,809	37,245	56%	
Interfund Allocations	29,690	48,511	43,637	43,637	25,457	-	25,457	18,180	58%	
Other Services & Charges	3,233	2,181	10,761	15,761	2,991	10,070	13,061	2,700	83%	
Interfund Transfers Out	-	-	-	-	-	-	-	-	-	
<b>Total Services &amp; Charges</b>	<b>171,794</b>	<b>214,947</b>	<b>243,879</b>	<b>252,241</b>	<b>102,811</b>	<b>53,574</b>	<b>156,385</b>	<b>95,855</b>	<b>62%</b>	
<b>Capital</b>	<b>15,000</b>	<b>-</b>	<b>15,300</b>	<b>15,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,300</b>	<b>0%</b>	
<b>Total Expenditures</b>	<b>404,127</b>	<b>358,410</b>	<b>391,950</b>	<b>400,782</b>	<b>153,260</b>	<b>55,792</b>	<b>209,052</b>	<b>191,730</b>	<b>52%</b>	
<b>Revenue</b>										
Charges for Services	236,085	197,585	229,572	230,272	53,588	-	53,588	176,684	23%	
Other Income	22,540	18,694	20,000	19,300	4,966	-	4,966	14,334	26%	
<b>Total Revenue</b>	<b>258,625</b>	<b>216,280</b>	<b>249,572</b>	<b>249,572</b>	<b>58,553</b>	<b>-</b>	<b>58,553</b>	<b>191,018</b>	<b>23%</b>	

**Division Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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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	
<b>Revenue</b>										
Property Taxes	9,591,899	10,048,047	9,340,797	9,340,797	5,250,387		5,250,387	4,090,410	56%	
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	1,518,112		1,518,112	1,518,682	50%	
Interest Earnings	82,586	140,690	87,861	37,250	2,509		2,509	34,741	7%	
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	133,111	36,120		36,120	96,991	27%	
Interfund Transfers In	2,345,846	410,867	800,000	800,000	466,665		466,665	333,335	58%	
<b>Total Revenue</b>	<b>15,743,288</b>	<b>19,753,423</b>	<b>15,407,952</b>	<b>16,456,050</b>	<b>8,878,678</b>		<b>8,878,678</b>	<b>7,577,372</b>	<b>54%</b>	
<b>Expenditures by Division</b>										
Park Administration	1,259,102	1,723,159	1,514,423	1,514,548	878,573	5,395	883,968	630,580	58%	
Park Maintenance	6,347,725	9,916,774	6,730,222	6,948,436	4,115,920	307,419	4,423,339	2,525,097	64%	
Golf Courses	1,416,310	1,621,929	1,550,027	1,551,873	860,175		912,331	639,542	59%	
Recreation	1,911,046	3,034,640	3,146,517	3,185,143	1,625,290	105,982	1,731,272	1,453,871	54%	
Marketing & Events	803,874	965,503	1,266,763	1,277,387	511,606	47,068	558,674	718,713	44%	
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	-	-	-	-	-	-	-	-	-	
<b>Total Expenditures</b>	<b>13,647,003</b>	<b>24,394,477</b>	<b>15,407,952</b>	<b>16,495,507</b>	<b>9,517,437</b>	<b>542,522</b>	<b>10,059,958</b>	<b>6,435,547</b>	<b>61%</b>	
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	5,399,492	5,970,871	6,247,884	6,247,784	3,408,944	-	3,408,944	2,838,840	55%	
Fringe Benefits	2,271,216	1,850,776	2,217,404	2,217,932	1,242,456	428	1,242,884	975,048	56%	
<b>Total Personnel</b>	<b>7,670,708</b>	<b>7,821,647</b>	<b>8,465,288</b>	<b>8,465,716</b>	<b>4,651,400</b>	<b>428</b>	<b>4,651,827</b>	<b>3,813,888</b>	<b>55%</b>	
<b>Supplies</b>	<b>998,555</b>	<b>1,291,583</b>	<b>1,514,963</b>	<b>1,593,600</b>	<b>693,576</b>	<b>133,492</b>	<b>827,068</b>	<b>766,532</b>	<b>52%</b>	
<b>Services &amp; Charges</b>										
Professional Services	444,315	443,786	141,069	266,704	145,632	26,048	171,680	95,024	64%	
Printing & Advertising	37,141	112,043	261,929	267,808	57,049	38,967	96,016	171,792	36%	
Utilities	651,921	764,164	674,112	689,131	503,963	115,145	619,108	70,023	90%	
Education & Training	10,086	23,428	34,500	31,349	7,587	-	7,587	23,762	24%	
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	318,937	23,361	342,298	94,604	78%	
Interfund Allocations	1,064,472	1,672,261	1,421,220	1,421,220	829,040	-	829,040	592,180	58%	
Debt Service Principal	352,675	456,436	516,346	528,634	326,035	59,508	385,543	143,091	73%	
Debt Service Interest & Fees	32,161	43,303	50,033	51,872	38,094	5,486	43,580	8,292	84%	
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	719,648	408,466	138,088	546,554	173,094	76%	
Interfund Transfers Out	-	-	-	-	-	-	-	-	-	
<b>Total Services &amp; Charges</b>	<b>4,135,158</b>	<b>6,116,428</b>	<b>4,927,701</b>	<b>5,163,190</b>	<b>3,351,903</b>	<b>406,602</b>	<b>3,758,506</b>	<b>1,404,684</b>	<b>73%</b>	
<b>Capital</b>	<b>842,582</b>	<b>9,164,819</b>	<b>500,000</b>	<b>1,273,001</b>	<b>820,557</b>	<b>2,000</b>	<b>822,557</b>	<b>450,444</b>	<b>65%</b>	
<b>Total Expenditures</b>	<b>13,647,003</b>	<b>24,394,477</b>	<b>15,407,952</b>	<b>16,495,507</b>	<b>9,517,437</b>	<b>542,522</b>	<b>10,059,958</b>	<b>6,435,548</b>	<b>61%</b>	
<b>Net Surplus / (Deficit)</b>	<b>2,096,285</b>	<b>(4,641,054)</b>	<b>-</b>	<b>(39,457)</b>	<b>(638,759)</b>		<b>(1,181,280)</b>			
Beginning Cash Balance	6,210,755	8,278,260		3,649,543						
Cash Adjustments	(28,780)	12,338		-						
<b>Ending Cash Balance</b>	<b>8,278,260</b>	<b>3,649,543</b>		<b>3,610,086</b>	<b>3,063,371</b>					
Cash Reserves Target	3,411,751	6,098,619		4,123,877						
<b>Cash Reserves Target</b>										
25% of Annual expenditures										
<b>Fund Purpose:</b>										
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.										
<b>Explanation of Revenue Sources:</b>										
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.										
<b>Explanation of Expenditures, Staffing, and Significant Changes/Variations:</b>										
Capital Projects - In 2019, capital expenditures reflect the use of the Regional Cities, Leighton Foundation, and Pokagon Band funds for the Howard Park renovation project. In 2020, the decrease in capital expenditures reflects the substantial completion of the Howard Park renovation project and the use of the noted grants and donations. Two new positions will be added in 2020: additional Manager-Park Grounds and Youth Engagement Coordinator (this position will oversee the Youth Employment Program and its expansion). Accounting Change - In 2019, the Recreation Nonreverting Fund (#203) and the Park Nonreverting Capital Fund (#405) were discontinued and the activity formerly appearing in them is represented in the Parks & Recreation Fund (#201). This will allow for better reporting and more efficient use of funds.										

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

	2018	2019	2020	2020	2020	2020	Total		
	Actual	Actual	Original Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Property Taxes	9,591,899	10,048,047	9,340,797	9,340,797	5,250,387		5,250,387	4,090,410	56%
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	1,518,112		1,518,112	1,518,682	50%
Interest Earnings	99,025	140,690	87,861	37,250	2,509		2,509	34,741	7%
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	133,111	36,120		36,120	96,991	27%
Interfund Transfers In	2,345,846	410,867	800,000	800,000	466,665		466,665	333,335	58%
<b>Total Revenue</b>	<b>16,749,848</b>	<b>19,753,423</b>	<b>15,407,952</b>	<b>16,456,050</b>	<b>8,878,678</b>		<b>8,878,678</b>	<b>7,577,372</b>	<b>54%</b>
<b>Expenditures by Fund</b>									
Parks & Recreation Fund (#201)	13,647,003	24,394,477	15,407,952	16,495,507	9,517,437	542,522	10,059,958	6,435,549	61%
Recreation Nonreverting Fund (#203)	1,760,359	-	-	-	-	-	-	-	-
Parks Capital Fund (#405)	171,530	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>15,578,892</b>	<b>24,394,477</b>	<b>15,407,952</b>	<b>16,495,507</b>	<b>9,517,437</b>	<b>542,522</b>	<b>10,059,958</b>	<b>6,435,549</b>	<b>61%</b>
<b>Expenditures by Division</b>									
Park Administration	1,259,102	1,723,159	1,514,423	1,514,548	878,573	5,395	883,968	630,580	58%
Park Maintenance	6,514,887	9,916,774	6,730,222	6,948,436	4,115,920	307,419	4,423,339	2,525,097	64%
Golf Courses	1,420,678	1,621,929	1,550,027	1,551,873	860,175	52,156	912,331	639,542	59%
Recreation	3,528,596	3,034,640	3,146,517	3,185,143	1,625,290	105,982	1,731,272	1,453,871	54%
Marketing & Events	946,684	965,503	1,266,763	1,277,387	511,606	47,068	558,674	718,713	44%
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	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>15,578,892</b>	<b>24,394,477</b>	<b>15,407,952</b>	<b>16,495,507</b>	<b>9,517,437</b>	<b>542,522</b>	<b>10,059,958</b>	<b>6,435,549</b>	<b>61%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	5,699,791	5,970,871	6,247,884	6,247,784	3,408,944	-	3,408,944	2,838,840	55%
Fringe Benefits	2,297,296	1,850,776	2,217,404	2,217,932	1,242,456	428	1,242,884	975,048	56%
<b>Total Personnel</b>	<b>7,997,087</b>	<b>7,821,647</b>	<b>8,465,288</b>	<b>8,465,716</b>	<b>4,651,400</b>	<b>428</b>	<b>4,651,827</b>	<b>3,813,888</b>	<b>55%</b>
<b>Supplies</b>	<b>1,140,274</b>	<b>1,291,583</b>	<b>1,514,963</b>	<b>1,593,600</b>	<b>693,576</b>	<b>133,492</b>	<b>827,068</b>	<b>766,532</b>	<b>52%</b>
<b>Services &amp; Charges</b>									
Professional Services	571,404	443,786	141,069	266,704	145,632	26,048	171,680	95,024	64%
Printing & Advertising	100,423	112,043	261,929	267,808	57,049	38,967	96,016	171,792	36%
Utilities	651,921	764,164	674,112	689,131	503,963	115,145	619,108	70,023	90%
Education & Training	15,096	23,428	34,500	31,349	7,587	-	7,587	23,762	24%
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	318,937	23,361	342,298	94,604	78%
Interfund Allocations	1,174,618	1,672,261	1,421,220	1,421,220	829,040	-	829,040	592,180	58%
Debt Service Principal	352,675	456,436	516,346	528,634	326,035	59,508	385,543	143,091	73%
Debt Service Interest & Fees	32,161	43,303	50,033	51,872	38,094	5,486	43,580	8,292	84%
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	719,648	408,466	138,088	546,554	173,094	76%
Interfund Transfers Out	925,652	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>5,588,952</b>	<b>6,116,428</b>	<b>4,927,701</b>	<b>5,163,190</b>	<b>3,351,903</b>	<b>406,602</b>	<b>3,758,506</b>	<b>1,404,684</b>	<b>73%</b>
<b>Capital</b>	<b>852,580</b>	<b>9,164,819</b>	<b>500,000</b>	<b>1,273,001</b>	<b>820,557</b>	<b>2,000</b>	<b>822,557</b>	<b>450,444</b>	<b>65%</b>
<b>Total Expenditures</b>	<b>15,578,892</b>	<b>24,394,477</b>	<b>15,407,952</b>	<b>16,495,507</b>	<b>9,517,437</b>	<b>542,522</b>	<b>10,059,958</b>	<b>6,435,548</b>	<b>61%</b>
<b>Net Surplus / (Deficit)</b>	<b>1,170,955</b>	<b>(4,641,054)</b>	<b>-</b>	<b>(39,457)</b>	<b>(638,759)</b>		<b>(1,181,280)</b>		

**Explanation of Significant Changes:**

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

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<b>Fund Name</b>	Morris PAC / Palais Royale Marketing	<b>Fund Number</b>	273
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<b>Fund Type</b>	Special Revenue Funds
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<b>Control</b>	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
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	457		457	109	81%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>18,398</b>	<b>23,421</b>	<b>15,566</b>	<b>15,566</b>	<b>2,806</b>		<b>2,806</b>	<b>12,760</b>	<b>18%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
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	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>16,083</b>	<b>7,720</b>	<b>20,000</b>	<b>30,816</b>	<b>832</b>	<b>9,984</b>	<b>10,816</b>	<b>20,000</b>	<b>35%</b>

<b>Capital</b>	-	-	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	<b>16,083</b>	<b>7,720</b>	<b>20,000</b>	<b>30,816</b>	<b>832</b>	<b>9,984</b>	<b>10,816</b>	<b>20,000</b>	<b>35%</b>
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<b>Net Surplus / (Deficit)</b>	<b>2,315</b>	<b>15,701</b>	<b>(4,434)</b>	<b>(15,250)</b>	<b>1,974</b>	<b>(8,010)</b>
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Beginning Cash Balance	55,239	57,345		73,045		<b>Cash Reserves Target</b>  25% of Annual expenditures
Cash Adjustments	(209)	(1)		-		
<b>Ending Cash Balance</b>	<b>57,345</b>	<b>73,045</b>		<b>57,795</b>	<b>75,144</b>	
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.

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<b>Fund Name</b>	Morris PAC / Self-Promotion	<b>Fund Number</b>	274
<b>Fund Type</b>	Special Revenue Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
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	1,266		1,266	528	71%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>101,718</b>	<b>86,398</b>	<b>106,794</b>	<b>106,794</b>	<b>20,698</b>		<b>20,698</b>	<b>86,096</b>	<b>19%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
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	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>956</b>	<b>115,000</b>	<b>115,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>115,000</b>	<b>0%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>956</b>	<b>115,000</b>	<b>115,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>115,000</b>	<b>0%</b>

<b>Net Surplus / (Deficit)</b>	<b>101,718</b>	<b>85,442</b>	<b>(8,206)</b>	<b>(8,206)</b>	<b>20,698</b>	<b>20,698</b>
Beginning Cash Balance	-	101,499		186,839		
Cash Adjustments	(219)	(101)		-		
<b>Ending Cash Balance</b>	<b>101,499</b>	<b>186,839</b>		<b>178,633</b>	<b>207,858</b>	
Cash Reserves Target	-	239		28,750		

**Cash Reserves Target**

25% of Annual expenditures

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
Expenditures are for marketing and advertising for the Morris Performing Arts Center.

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<b>Fund Name</b>	2017 Parks Bond Debt Service	<b>Fund Number</b>	312
<b>Fund Type</b>	Debt Service Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Property Taxes	703,118	1,166,972	1,111,962	1,111,962	597,215		597,215	514,747	54%
Intergov./ Shared Revenues	37,107	74,210	42,232	42,521	33,927		33,927	8,594	80%
Interest Earnings	722	1,412	2,637	2,637	(245)		(245)	2,882	-9%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>740,947</b>	<b>1,242,595</b>	<b>1,156,831</b>	<b>1,157,120</b>	<b>630,896</b>		<b>630,896</b>	<b>526,223</b>	<b>55%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Debt Service Principal	350,000	770,000	785,000	785,000	785,000	-	785,000	-	100%
Debt Service Interest & Fees	243,304	411,140	387,968	387,968	387,965	-	387,965	3	100%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>593,304</b>	<b>1,181,140</b>	<b>1,172,968</b>	<b>1,172,968</b>	<b>1,172,965</b>	<b>-</b>	<b>1,172,965</b>	<b>3</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>593,304</b>	<b>1,181,140</b>	<b>1,172,968</b>	<b>1,172,968</b>	<b>1,172,965</b>	<b>-</b>	<b>1,172,965</b>	<b>3</b>	<b>100%</b>

<b>Net Surplus / (Deficit)</b>	<b>147,643</b>	<b>61,455</b>	<b>(16,137)</b>	<b>(15,848)</b>	<b>(542,069)</b>	<b>(542,069)</b>
Beginning Cash Balance	-	147,325		208,740		
Cash Adjustments	(319)	(39)		-		
<b>Ending Cash Balance</b>	<b>147,325</b>	<b>208,740</b>		<b>192,892</b>	<b>(332,970)</b>	
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/Variiances:**  
Debt service payments are due on January 15 and July 15. The first debt service payment was due July 15, 2018 and the final payment is due January 15, 2033. Property taxes are assumed to come in to cover the debt service payments through the life of the bond.

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

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<b>Fund Name</b>	Coveleski Stadium Capital	<b>Fund Number</b>	401
<b>Fund Type</b>	Capital Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	29,082	23,125	30,000	30,000	-		-	30,000	0%
Interest Earnings	1,054	823	162	162	114		114	48	71%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>30,136</b>	<b>23,947</b>	<b>30,162</b>	<b>30,162</b>	<b>114</b>		<b>114</b>	<b>30,048</b>	<b>0%</b>

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

<b>Net Surplus / (Deficit)</b>	<b>18,887</b>	<b>(47,520)</b>	<b>162</b>	<b>162</b>	<b>(14,239)</b>	<b>(14,239)</b>
Beginning Cash Balance	54,612	73,256		25,850		
Cash Adjustments	(243)	114		-		
<b>Ending Cash Balance</b>	<b>73,256</b>	<b>25,850</b>		<b>26,012</b>	<b>11,655</b>	
Cash Reserves Target	-	-		-		

**Cash Reserves Target**

No reserve requirement - Capital fund - spend down to zero

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

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

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

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<b>Fund Name</b>	Morris Performing Arts Center Capital	<b>Fund Number</b>	416
<b>Fund Type</b>	Capital Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
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	2,833		2,833	521	84%
Other Income	-	575	-	-	-		-	-	-
Interfund Transfers In	-	-	-	175,579	175,579		175,579	-	100%
<b>Total Revenue</b>	<b>108,396</b>	<b>93,995</b>	<b>108,354</b>	<b>283,933</b>	<b>197,844</b>		<b>197,844</b>	<b>86,089</b>	<b>70%</b>

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

<b>Net Surplus / (Deficit)</b>	<b>(36,667)</b>	<b>43,943</b>	<b>(26,646)</b>	<b>(276,050)</b>	<b>95,973</b>	<b>(227,825)</b>
Beginning Cash Balance	416,215	378,088		422,125		
Cash Adjustments	(1,459)	94		-		
<b>Ending Cash Balance</b>	<b>378,088</b>	<b>422,125</b>		<b>146,075</b>	<b>518,822</b>	
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



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<b>Fund Name</b>	Palais Royale Historic Preservation					<b>Fund Number</b>	450		
<b>Fund Type</b>	Capital Funds								
<b>Control</b>	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
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	700	418		418	282	60%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>19,768</b>	<b>17,386</b>	<b>15,229</b>	<b>15,700</b>	<b>4,334</b>		<b>4,334</b>	<b>11,366</b>	<b>28%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	38,779	35,000	69,160	34,160	-	34,160	35,000	49%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>38,779</b>	<b>35,000</b>	<b>69,160</b>	<b>34,160</b>	<b>-</b>	<b>34,160</b>	<b>35,000</b>	<b>49%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>38,779</b>	<b>35,000</b>	<b>69,160</b>	<b>34,160</b>	<b>-</b>	<b>34,160</b>	<b>35,000</b>	<b>49%</b>
<b>Net Surplus / (Deficit)</b>	<b>19,768</b>	<b>(21,393)</b>	<b>(19,771)</b>	<b>(53,460)</b>	<b>(29,826)</b>		<b>(29,826)</b>		
Beginning Cash Balance	109,771	129,091		107,792					
Cash Adjustments	(448)	94		-					
<b>Ending Cash Balance</b>	<b>129,091</b>	<b>107,792</b>		<b>54,332</b>	<b>78,150</b>				
Cash Reserves Target	-	-		-					
						<b>Cash Reserves Target</b>			
						No reserve requirement			
<b>Fund Purpose:</b>	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.								
<b>Explanation of Revenue Sources:</b>	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.								
<b>Explanation of Expenditures and Significant Changes/Variations:</b>	Repairs/improvements needed: - Wall repairs (interior and exterior), including painting, light fixtures, etc.								

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<b>Fund Name</b>	2018 Zoo Bond Capital	<b>Fund Number</b>	453
<b>Fund Type</b>	Capital Funds		
<b>Control</b>	City Funds		

	2018	2019	2020	2020	2020	2020	Total		
	Actual	Actual	Original Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Debt Proceeds	3,786,189	-	-	-	-		-	-	-
Interest Earnings	1,999	22,489	-	12,652	293		293	12,359	2%
Interfund Transfers In	64,761	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>3,852,949</b>	<b>22,489</b>	<b>-</b>	<b>12,652</b>	<b>293</b>		<b>293</b>	<b>12,359</b>	<b>2%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	148,135	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>148,135</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>	<b>439,955</b>	<b>3,166,419</b>	<b>-</b>	<b>133,581</b>	<b>49,286</b>	<b>-</b>	<b>49,286</b>	<b>84,295</b>	<b>37%</b>
<b>Total Expenditures</b>	<b>588,090</b>	<b>3,166,419</b>	<b>-</b>	<b>133,581</b>	<b>49,286</b>	<b>-</b>	<b>49,286</b>	<b>84,295</b>	<b>37%</b>

<b>Net Surplus / (Deficit)</b>	<b>3,264,859</b>	<b>(3,143,930)</b>	<b>-</b>	<b>(120,929)</b>	<b>(48,993)</b>	<b>(48,993)</b>
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Beginning Cash Balance	-	3,264,859		120,929		
Cash Adjustments	-	-		-		
<b>Ending Cash Balance</b>	<b>3,264,859</b>	<b>120,929</b>		<b>-</b>	<b>71,936</b>	
Cash Reserves Target	-	-		-		

**Cash Reserves Target**

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

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

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

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

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<b>Fund Name</b>	2017 Parks Bond Capital	<b>Fund Number</b>	471
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<b>Fund Type</b>	Capital Funds
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<b>Control</b>	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	186,252	297,324	-	85,000	54,256		54,256	30,744	64%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>186,252</b>	<b>297,324</b>	<b>-</b>	<b>85,000</b>	<b>54,256</b>		<b>54,256</b>	<b>30,744</b>	<b>64%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	129,892	15,000	-	6,464	-	6,464	6,464	-	100%
Debt Service Interest & Fees	17,750	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>147,642</b>	<b>15,000</b>	<b>-</b>	<b>6,464</b>	<b>-</b>	<b>6,464</b>	<b>6,464</b>	<b>-</b>	<b>100%</b>

<b>Capital</b>	955,451	4,176,107	-	8,563,296	1,059,167	2,441,172	3,500,338	5,062,958	41%
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<b>Total Expenditures</b>	1,103,093	4,191,107	-	8,569,760	1,059,167	2,447,635	3,506,802	5,062,958	41%
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<b>Net Surplus / (Deficit)</b>	(916,841)	(3,893,782)	-	(8,484,760)	(1,004,911)	(3,452,547)
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Beginning Cash Balance	13,888,958	12,944,127		9,062,798		<b>Cash Reserves Target</b>  No reserve requirement - Bond capital fund - spend down to zero
Cash Adjustments	(27,990)	12,453		-		
<b>Ending Cash Balance</b>	<b>12,944,127</b>	<b>9,062,798</b>		<b>578,038</b>	<b>8,073,423</b>	
Cash Reserves Target	-	-		-	-	

**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

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<b>Fund Name</b>	Parking Garages	<b>Fund Number</b>	601
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<b>Fund Type</b>	Enterprise Funds
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<b>Control</b>	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	1,222,385	945,347	1,281,877	1,281,877	505,879		505,879	775,998	39%
Fines, Forfeitures, and Fees	67,203	42,745	62,100	62,080	10,727		10,727	51,353	17%
Interest Earnings	22,665	32,323	11,271	11,271	5,992		5,992	5,279	53%
Other Income	2,655	16,084	1,200	1,220	20		20	1,200	2%
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>1,314,909</b>	<b>1,036,499</b>	<b>1,356,448</b>	<b>1,356,448</b>	<b>522,618</b>		<b>522,618</b>	<b>833,830</b>	<b>39%</b>

<b>Expenditures by Subdivisions</b>									
Parking Enforcement	264,600	105,009	81,470	82,470	53,269	15,859	69,128	13,342	84%
Parking General Operations	-	-	-	40,118	-	-	-	40,118	0%
Main Street Garage	283,633	270,215	342,975	712,234	288,048	317,959	606,007	106,227	85%
Leighton Plaza Garage	376,898	450,815	445,887	506,358	378,942	77,588	456,530	49,828	90%
Wayne Street Garage	283,985	197,869	299,163	347,493	216,691	92,888	309,579	37,914	89%
Eddy St Commons Garage	-	15,000	11,000	11,000	4,867	5,644	10,511	489	96%
<b>Total Expenditures</b>	<b>1,209,117</b>	<b>1,038,908</b>	<b>1,180,495</b>	<b>1,699,673</b>	<b>941,818</b>	<b>509,938</b>	<b>1,451,755</b>	<b>247,918</b>	<b>85%</b>

<b>Expenditures by Type</b>									
<b>Supplies</b>	969	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>									
Professional Services	1,001,178	700,335	500,000	504,321	321,571	175,700	497,271	7,050	99%
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	97,488	104,528	86,296	98,996	70,088	8,320	78,408	20,588	79%
Repairs & Maintenance	59,093	126,794	315,000	252,460	208,366	19,483	227,849	24,611	90%
Interfund Allocations	40,944	49,026	84,199	84,199	49,109	-	49,109	35,090	58%
Other Services & Charges	9,444	13,574	5,000	10,899	6,985	-	6,985	3,914	64%
Interfund Transfers Out	-	-	-	40,118	-	-	-	40,118	0%
<b>Total Services &amp; Charges</b>	<b>1,208,148</b>	<b>994,258</b>	<b>990,495</b>	<b>990,993</b>	<b>656,119</b>	<b>203,504</b>	<b>859,623</b>	<b>131,371</b>	<b>87%</b>
<b>Capital</b>	-	44,650	190,000	708,680	285,699	306,434	592,133	116,547	84%
<b>Total Expenditures</b>	<b>1,209,117</b>	<b>1,038,908</b>	<b>1,180,495</b>	<b>1,699,673</b>	<b>941,818</b>	<b>509,938</b>	<b>1,451,755</b>	<b>247,918</b>	<b>85%</b>

<b>Net Surplus / (Deficit)</b>	105,792	(2,409)	175,953	(343,225)	(419,199)		(929,137)		
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Beginning Cash Balance	1,225,253	1,325,951		1,326,253					
Cash Adjustments	(5,094)	2,710		-					
<b>Ending Cash Balance</b>	<b>1,325,951</b>	<b>1,326,253</b>		<b>983,028</b>	<b>916,338</b>				
Cash Reserves Target	302,279	259,727		424,918					
							<b>Cash Reserves Target</b>		
							25% of Annual expenditures		

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

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

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

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Fund Name	Century Center Operations						Fund Number	670	
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
<b>Revenue</b>									
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	3,587,811	445,224		445,224	3,142,587	12%
Interest Earnings	(6)	24	-	7	7		7	-	103%
Other Income	4,595	9,692	6,275	8,777	5,581		5,581	3,196	64%
Interfund Allocation Reimb	-	66,045	68,478	68,478	39,943		39,943	28,535	58%
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>4,437,177</b>	<b>4,543,051</b>	<b>4,940,073</b>	<b>4,940,073</b>	<b>1,128,255</b>		<b>1,128,255</b>	<b>3,811,818</b>	<b>23%</b>
<b>Expenditures by Subdivisions</b>									
City Operations	763,881	1,390,766	1,491,433	1,529,619	676,414	72,840	749,254	780,365	49%
Food & Beverage Operations	3,495,827	3,137,910	3,506,282	3,506,282	880,930	-	880,930	2,625,352	25%
<b>Total Expenditures</b>	<b>4,259,708</b>	<b>4,528,676</b>	<b>4,997,715</b>	<b>5,035,901</b>	<b>1,557,345</b>	<b>72,840</b>	<b>1,630,184</b>	<b>3,405,717</b>	<b>32%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	334,283	473,272	513,026	513,026	229,004	-	229,004	284,022	45%
Fringe Benefits	120,798	155,072	191,269	191,269	87,718	-	87,718	103,551	46%
Other Personnel Costs	1,387,772	1,197,879	1,397,785	1,397,785	520,777	-	520,777	877,008	37%
<b>Total Personnel</b>	<b>1,842,853</b>	<b>1,826,223</b>	<b>2,102,080</b>	<b>2,102,080</b>	<b>837,498</b>	<b>-</b>	<b>837,498</b>	<b>1,264,581</b>	<b>40%</b>
<b>Supplies</b>	<b>1,224,932</b>	<b>1,145,517</b>	<b>1,418,899</b>	<b>1,419,994</b>	<b>170,904</b>	<b>9,677</b>	<b>180,581</b>	<b>1,239,413</b>	<b>13%</b>
<b>Services &amp; Charges</b>									
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	190,734	16,703	207,437	146,552	59%
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	48,168	41,275	89,443	37,457	70%
Interfund Allocations	-	162,380	169,544	169,544	98,904	-	98,904	70,640	58%
Insurance	90,112	57,019	57,047	57,047	28,877	-	28,877	28,170	51%
Other Services & Charges	518,247	512,899	579,589	581,820	158,024	5,121	163,144	418,676	28%
Interfund Transfers Out	85,909	268,227	93,939	93,939	-	-	-	93,939	0%
<b>Total Services &amp; Charges</b>	<b>1,191,923</b>	<b>1,556,936</b>	<b>1,476,736</b>	<b>1,513,827</b>	<b>548,942</b>	<b>63,163</b>	<b>612,105</b>	<b>901,722</b>	<b>40%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>4,259,708</b>	<b>4,528,676</b>	<b>4,997,715</b>	<b>5,035,901</b>	<b>1,557,345</b>	<b>72,840</b>	<b>1,630,184</b>	<b>3,405,716</b>	<b>32%</b>
<b>Net Surplus / (Deficit)</b>	<b>177,469</b>	<b>14,375</b>	<b>(57,642)</b>	<b>(95,828)</b>	<b>(429,089)</b>		<b>(501,929)</b>		
Beginning Cash Balance	1,354,272	1,532,952		1,537,206					
Cash Adjustments	1,211	(10,121)		-					
<b>Ending Cash Balance</b>	<b>1,532,952</b>	<b>1,537,206</b>		<b>1,441,378</b>	<b>1,303,041</b>				
Cash Reserves Target	1,064,927	1,132,169		1,258,975					
								<b>Cash Reserves Target</b>	
								25% of Annual expenditures	

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

This fund receives Hotel/Motel Tax and collects revenue for charges for services such as facility rent, catering, parking etc. Amount may change in years going forward. Charges for Services is expected to increase over the years as new business is generated by the two new hotels that opened in downtown South Bend during 2018, along with the overall increasing economic impact. Revenue is forecasted to increase at 1% per year.

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

In 2018, a new food & beverage management contract was signed with SMG (a company that specializes in venue management) - as a result, a portion of the staff were transferred to the City. The repair and maintenance operation is handled by the City while the venue management is handled by SMG.

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<b>Fund Name</b>	Century Center Capital	<b>Fund Number</b>	671
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<b>Fund Type</b>	Enterprise Funds
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<b>Control</b>	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	2,026	12,966	10,000	10,000	1,890		1,890	8,110	19%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	177,475	-	-	-		-	-	-
<b>Total Revenue</b>	<b>2,026</b>	<b>190,441</b>	<b>10,000</b>	<b>10,000</b>	<b>1,890</b>		<b>1,890</b>	<b>8,110</b>	<b>19%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	4,800	66,123	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>4,800</b>	<b>66,123</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Capital</b>	5,216	-	20,000	1,000,000	-	-	-	1,000,000	0%
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<b>Total Expenditures</b>	10,016	66,123	20,000	1,000,000	-	-	-	1,000,000	0%
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<b>Net Surplus / (Deficit)</b>	(7,989)	124,318	(10,000)	(990,000)	1,890	1,890
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Beginning Cash Balance	865,353	857,363		981,681		<b>Cash Reserves Target</b> \$800,000 Minimum per Board of Managers
Cash Adjustments	-	-		-		
<b>Ending Cash Balance</b>	<b>857,363</b>	<b>981,681</b>		<b>(8,319)</b>	<b>983,571</b>	
Cash Reserves Target	800,000	800,000		800,000		

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
The Century Center's capital needs are being met by an allocation from the Saint Joseph County Hotel/Motel Tax Board. These capital expenditures for the Century Center are paid directly from the County budget and do not pass through the City's accounting system; therefore, these expenditures do not appear in the City's budget. For 2020, the Century Center is requesting \$1 million for capital expenditures to be paid by the Hotel/Motel Tax Board for the Bendix Theatre esports renovation. This request is subject to St Joseph County appropriation and amount may change in years going forward.  
  
\$20,000 is budgeted from the Century Center's own capital funds to cover any smaller capital needs not covered by the Hotel/Motel Tax Board.

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<b>Fund Name</b>	Century Center Energy Conservation Debt Svc	<b>Fund Number</b>	672
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<b>Fund Type</b>	Debt Service Fund
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<b>Control</b>	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Shared Revenues	221,437	235,000	221,437	221,437	221,437		221,437	-	100%
Interest Earnings	36	4,232	1,200	2,400	2,104		2,104	296	88%
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%
<b>Total Revenue</b>	<b>417,430</b>	<b>434,495</b>	<b>412,296</b>	<b>413,496</b>	<b>273,028</b>		<b>273,028</b>	<b>140,468</b>	<b>66%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
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	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>305,736</b>	<b>415,423</b>	<b>411,096</b>	<b>411,096</b>	<b>205,388</b>	<b>205,709</b>	<b>411,096</b>	<b>-</b>	<b>100%</b>

<b>Capital</b>	-	-	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	305,736	415,423	411,096	411,096	205,388	205,709	411,096	-	100%
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<b>Net Surplus / (Deficit)</b>	111,694	19,071	1,200	2,400	67,641	(138,068)			
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Beginning Cash Balance	58,882	170,316		189,409			<b>Cash Reserves Target</b>		
Cash Adjustments	(260)	21		-					
<b>Ending Cash Balance</b>	<b>170,316</b>	<b>189,409</b>		<b>191,809</b>	<b>257,288</b>		No reserve requirement		
Cash Reserves Target	-	-		-					

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
The bonds will be paid off over a 15 year period with the final payment due on May 1, 2031.

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<b>Fund Name</b>	City Cemetery Trust	<b>Fund Number</b>	730
<b>Fund Type</b>	Special Revenue Fund		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	509	803	120	220	183		183	37	83%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>509</b>	<b>803</b>	<b>120</b>	<b>220</b>	<b>183</b>		<b>183</b>	<b>37</b>	<b>83%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	20,000	20,000	-	-	-	20,000	0%
Interfund Transfers Out	424,791	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>424,791</b>	<b>-</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>0%</b>
<b>Capital</b>									
	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>424,791</b>	<b>-</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>0%</b>

<b>Net Surplus / (Deficit)</b>	<b>(424,282)</b>	<b>803</b>	<b>(19,880)</b>	<b>(19,780)</b>	<b>183</b>	<b>183</b>
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Beginning Cash Balance	453,304	28,916		29,730		<b>Cash Reserves Target</b>  25% of Annual expenditures
Cash Adjustments	(107)	12		-		
<b>Ending Cash Balance</b>	<b>28,916</b>	<b>29,730</b>		<b>9,950</b>	<b>29,964</b>	
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.





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<b>Fund Name</b>	2015 Parks Bond Debt Service	<b>Fund Number</b>	757
<b>Fund Type</b>	Debt Service Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	2,787	3,527	2,000	2,000	777		777	1,223	39%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	347,259	409,270	377,756	377,756	222,229		222,229	155,527	59%
<b>Total Revenue</b>	<b>350,045</b>	<b>412,797</b>	<b>379,756</b>	<b>379,756</b>	<b>223,006</b>		<b>223,006</b>	<b>156,750</b>	<b>59%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
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	-	-	-	-	-		-	-	-
<b>Total Services &amp; Charges</b>	<b>379,106</b>	<b>382,731</b>	<b>382,131</b>	<b>382,131</b>	<b>188,891</b>		<b>188,891</b>	<b>193,240</b>	<b>49%</b>

<b>Capital</b>	-	-	-	-	-		-	-	-
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<b>Total Expenditures</b>	379,106	382,731	382,131	382,131	188,891		188,891	193,240	49%
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<b>Net Surplus / (Deficit)</b>	(29,061)	30,066	(2,375)	(2,375)	34,116		34,116		
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Beginning Cash Balance	557,768	560,431		590,497			<b>Cash Reserves Target</b>  100% cash reserves per bond covenants
Cash Adjustments	31,723	-		-			
<b>Ending Cash Balance</b>	<b>560,431</b>	<b>590,497</b>		<b>588,122</b>	<b>624,612</b>		
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.

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<b>Fund Name</b>	Police State Seizures	<b>Fund Number</b>	216
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<b>Fund Type</b>	Special Revenue Funds
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<b>Control</b>	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Shared Revenues	36,737	5,018	30,000	30,000	-		-	30,000	0%
Interest Earnings	3,692	6,364	2,281	2,263	1,360		1,360	903	60%
Other Income	300	310	-	18	18		18	-	100%
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>40,730</b>	<b>11,691</b>	<b>32,281</b>	<b>32,281</b>	<b>1,378</b>		<b>1,378</b>	<b>30,903</b>	<b>4%</b>

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

<b>Net Surplus / (Deficit)</b>	<b>32,873</b>	<b>11,691</b>	<b>(44,719)</b>	<b>(76,472)</b>	<b>(30,375)</b>	<b>(30,375)</b>
Beginning Cash Balance	194,467	226,550		238,323		
Cash Adjustments	(790)	81		-		
<b>Ending Cash Balance</b>	<b>226,550</b>	<b>238,323</b>		<b>161,851</b>	<b>208,357</b>	
Cash Reserves Target	1,964	-		27,188		

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

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

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

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

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<b>Fund Name</b>	Police Curfew Violations	<b>Fund Number</b>	218
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<b>Fund Type</b>	Special Revenue Funds
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<b>Control</b>	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Fines, Forfeitures, and Fees	138	75	200	480	200		200	280	42%
Interest Earnings	232	359	147	147	80		80	67	55%
Donations	750	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>1,120</b>	<b>434</b>	<b>347</b>	<b>627</b>	<b>280</b>		<b>280</b>	<b>347</b>	<b>45%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	854	623	1,000	1,000	-	-	-	1,000	0%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>854</b>	<b>623</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>0%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>854</b>	<b>623</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>0%</b>

<b>Net Surplus / (Deficit)</b>	266	(190)	(653)	(373)	280	280
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Beginning Cash Balance	12,860	13,077		12,894		<b>Cash Reserves Target</b>  25% of Annual expenditures
Cash Adjustments	(48)	6		-		
<b>Ending Cash Balance</b>	<b>13,077</b>	<b>12,894</b>		<b>12,521</b>	<b>13,196</b>	
Cash Reserves Target	214	156		250		

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

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

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

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<b>Fund Name</b>	Law Enforcement Continuing Education	<b>Fund Number</b>	220
<b>Fund Type</b>	Special Revenue Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	124,980	135,148	120,000	120,000	79,146		79,146	40,854	66%
Fines, Forfeitures, and Fees	78,353	103,233	111,000	114,900	52,658		52,658	62,242	46%
Interest Earnings	9,917	11,017	2,121	4,121	2,639		2,639	1,482	64%
Donations	525	-	1,000	-	-		-	-	-
Other Income	17,621	12,238	21,000	16,100	11,056		11,056	5,044	69%
Interfund Transfers In	-	26,423	-	-	-		-	-	-
<b>Total Revenue</b>	<b>231,395</b>	<b>288,059</b>	<b>255,121</b>	<b>255,121</b>	<b>145,499</b>		<b>145,499</b>	<b>109,622</b>	<b>57%</b>

<b>Expenditures by Type</b>									
<b>Supplies</b>	<b>173,990</b>	<b>168,527</b>	<b>160,500</b>	<b>201,727</b>	<b>44,043</b>	<b>1,137</b>	<b>45,180</b>	<b>156,547</b>	<b>22%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	236	-	236	(236)	-
Education & Training	77,133	64,459	80,000	86,050	38,817	27,404	66,222	19,828	77%
Travel	40,706	41,704	50,000	50,000	9,872	6,068	15,940	34,060	32%
Other Services & Charges	65,622	37,480	55,000	57,600	13,452	-	13,452	44,149	23%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>183,461</b>	<b>143,643</b>	<b>185,000</b>	<b>193,650</b>	<b>62,377</b>	<b>33,472</b>	<b>95,849</b>	<b>97,801</b>	<b>49%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>357,452</b>	<b>312,170</b>	<b>345,500</b>	<b>395,377</b>	<b>106,420</b>	<b>34,609</b>	<b>141,029</b>	<b>254,348</b>	<b>36%</b>

<b>Net Surplus / (Deficit)</b>	<b>(126,057)</b>	<b>(24,110)</b>	<b>(90,379)</b>	<b>(140,256)</b>	<b>39,079</b>	<b>4,470</b>
Beginning Cash Balance	573,049	445,146		421,276		
Cash Adjustments	(1,846)	240		-		
<b>Ending Cash Balance</b>	<b>445,146</b>	<b>421,276</b>		<b>281,020</b>	<b>461,077</b>	
Cash Reserves Target	89,363	78,042		98,844		

**Cash Reserves Target**

25% of Annual expenditures

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

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

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

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<b>Fund Name</b>	Public Safety LOIT	<b>Fund Number</b>	249
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<b>Fund Type</b>	Special Revenue Funds
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<b>Control</b>	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Local Income Taxes	8,487,336	9,205,130	8,766,330	9,703,297	6,050,660		6,050,660	3,652,638	62%
Interest Earnings	22,175	78,327	10,000	30,000	22,652		22,652	7,348	76%
<b>Total Revenue</b>	<b>8,509,511</b>	<b>9,283,457</b>	<b>8,776,330</b>	<b>9,733,297</b>	<b>6,073,311</b>		<b>6,073,311</b>	<b>3,659,986</b>	<b>62%</b>

<b>Expenditures by Department</b>									
Police Department	4,265,266	4,114,929	4,619,658	4,619,658	2,601,114	-	2,601,114	2,018,544	56%
Fire Department	3,273,458	3,867,331	4,330,887	4,330,887	2,435,123	-	2,435,123	1,895,764	56%
<b>Total Expenditures</b>	<b>7,538,724</b>	<b>7,982,259</b>	<b>8,950,545</b>	<b>8,950,545</b>	<b>5,036,237</b>	<b>-</b>	<b>5,036,237</b>	<b>3,914,308</b>	<b>56%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	5,514,445	6,114,800	6,623,926	6,623,926	3,717,525	-	3,717,525	2,906,401	56%
Fringe Benefits	2,024,279	1,867,459	2,326,619	2,326,619	1,318,712	-	1,318,712	1,007,907	57%
<b>Total Personnel</b>	<b>7,538,724</b>	<b>7,982,259</b>	<b>8,950,545</b>	<b>8,950,545</b>	<b>5,036,237</b>	<b>-</b>	<b>5,036,237</b>	<b>3,914,308</b>	<b>56%</b>

<b>Total Expenditures</b>	<b>7,538,724</b>	<b>7,982,259</b>	<b>8,950,545</b>	<b>8,950,545</b>	<b>5,036,237</b>	<b>-</b>	<b>5,036,237</b>	<b>3,914,308</b>	<b>56%</b>
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<b>Net Surplus / (Deficit)</b>	<b>970,787</b>	<b>1,301,198</b>	<b>(174,215)</b>	<b>782,752</b>	<b>1,037,075</b>	<b>1,037,075</b>
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Beginning Cash Balance	988,905	1,953,942		3,253,787		<b>Cash Reserves Target</b> 8% of Annual expenditures - one month reserve
Cash Adjustments	(5,750)	(1,353)		-		
<b>Ending Cash Balance</b>	<b>1,953,942</b>	<b>3,253,787</b>		<b>4,036,539</b>	<b>4,296,440</b>	
Cash Reserves Target	603,098	638,581		716,044		

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

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

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

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<b>Fund Name</b>	Police Take Home Vehicle	<b>Fund Number</b>	278
<b>Fund Type</b>	Internal Service Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	3,507	5,333	5,720	5,720	2,680		2,680	3,040	47%
Interest Earnings	13,423	20,608	8,432	8,432	4,271		4,271	4,161	51%
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>16,930</b>	<b>25,941</b>	<b>14,152</b>	<b>14,152</b>	<b>6,951</b>		<b>6,951</b>	<b>7,201</b>	<b>49%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
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%
<b>Total Services &amp; Charges</b>	<b>18,198</b>	<b>50,000</b>	<b>50,000</b>	<b>99,087</b>	<b>55,722</b>	<b>-</b>	<b>55,722</b>	<b>43,366</b>	<b>56%</b>

<b>Capital</b>	-	-	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	<b>18,198</b>	<b>50,000</b>	<b>50,000</b>	<b>99,087</b>	<b>55,722</b>	<b>-</b>	<b>55,722</b>	<b>43,366</b>	<b>56%</b>
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<b>Net Surplus / (Deficit)</b>	<b>(1,268)</b>	<b>(24,059)</b>	<b>(35,848)</b>	<b>(84,935)</b>	<b>(48,771)</b>	<b>(48,771)</b>			
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Beginning Cash Balance	752,925	748,876		725,194					
Cash Adjustments	(2,780)	376		-					
<b>Ending Cash Balance</b>	<b>748,876</b>	<b>725,194</b>		<b>640,259</b>	<b>677,666</b>				
Cash Reserves Target	750,000	750,000		750,000					

**Cash Reserves Target**

Set dollar amount of \$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.

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<b>Fund Name</b>	Police Block Grants	<b>Fund Number</b>	280
<b>Fund Type</b>	Special Revenue Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	70	111	51	51	25		25	26	50%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>70</b>	<b>111</b>	<b>51</b>	<b>51</b>	<b>25</b>		<b>25</b>	<b>26</b>	<b>50%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>									
	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Net Surplus / (Deficit)</b>	70	111	51	51	25		25
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Beginning Cash Balance	3,927	3,983		4,095		
Cash Adjustments	(15)	2		-		<b>Cash Reserves Target</b>
<b>Ending Cash Balance</b>	<b>3,983</b>	<b>4,095</b>		<b>4,146</b>	<b>4,127</b>	No reserve requirement - Grant fund - spend down to zero
Cash Reserves Target	-	-		-		

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

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

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



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<b>Fund Name</b>	<b>Fire Department Capital</b>						<b>Fund Number</b>	<b>287</b>	
<b>Fund Type</b>	<b>Capital Funds</b>								
<b>Control</b>	<b>City Funds</b>								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Intergov./ Grants	-	-	75,000	75,000	-		-	75,000	0%
Charges for Services	1,616,582	-	1,801,814	1,873,250	1,005,437		1,005,437	867,813	54%
Interest Earnings	79,982	79,926	8,303	8,303	6,360		6,360	1,943	77%
Other Income	3,515	25,437	-	43	43		43	1	99%
Interfund Transfers In	27,741	545,695	-	-	-		-	-	-
<b>Total Revenue</b>	<b>1,727,820</b>	<b>651,058</b>	<b>1,885,117</b>	<b>1,956,596</b>	<b>1,011,839</b>		<b>1,011,839</b>	<b>944,757</b>	<b>52%</b>
<b>Expenditures by Type</b>									
Supplies	39,950	18,800	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>									
Professional Services	25,402	-	-	-	-	-	-	-	-
Debt Service Principal	286,561	434,910	698,185	698,185	111,827	213,378	325,206	372,979	47%
Debt Service Interest & Fees	29,819	43,560	70,888	70,888	17,202	14,638	31,840	39,048	45%
Interfund Transfers Out	625,939	726,206	743,936	743,936	746,231	-	746,231	(2,295)	100%
<b>Total Services &amp; Charges</b>	<b>967,721</b>	<b>1,204,676</b>	<b>1,513,009</b>	<b>1,513,009</b>	<b>875,261</b>	<b>228,017</b>	<b>1,103,277</b>	<b>409,732</b>	<b>73%</b>
Capital	919,235	1,570,388	410,000	2,122,926	1,493,630	474,280	1,967,910	155,016	93%
<b>Total Expenditures</b>	<b>1,926,906</b>	<b>2,793,864</b>	<b>1,923,009</b>	<b>3,635,935</b>	<b>2,368,890</b>	<b>702,296</b>	<b>3,071,187</b>	<b>564,748</b>	<b>84%</b>
<b>Net Surplus / (Deficit)</b>	<b>(199,086)</b>	<b>(2,142,806)</b>	<b>(37,892)</b>	<b>(1,679,339)</b>	<b>(1,357,051)</b>		<b>(2,059,347)</b>		
Beginning Cash Balance	4,314,122	4,099,519		1,962,214			<b>Cash Reserves Target</b>		
Cash Adjustments	(15,517)	5,501		-			No reserve requirement - Capital fund - spend down to zero		
<b>Ending Cash Balance</b>	<b>4,099,519</b>	<b>1,962,214</b>		<b>282,875</b>	<b>613,886</b>				
Cash Reserves Target	-	-		-					
<b>Fund Purpose:</b>	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.								
<b>Explanation of Revenue Sources:</b>	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.								
<b>Explanation of Expenditures and Significant Changes/Variations:</b>	Capital spending includes Fire Department fleet needs as well as updates and repair & maintenance to Fire Department facilities. To keep the fleet within a serviceable life span, generally the City aims to purchase 2 pumper trucks every 3 years and an aerial apparatus every 5 years. The City also purchases or refurbishes an ambulance each year. The Fire Department also uses this fund to replace necessary equipment such as self contained briefing apparatus (SCBA), cardiac monitors, and turnout gear. In recent years, the City has begun purchasing equipment through five year capital leases. The budgeted expenditures for debt service principal and interest have increased as the capital expenditures for vehicles and equipment has gone down. Interfund Transfers Out includes transfers to debt service funds for principal and interest payments on two different bonds: 2013 EMS/Fire Station/Tower Bonds (final payment 2/1/33, debt schedule #116) and 2018 General Obligation Bonds-Fire Station #9 (final payment 1/15/38, debt schedule #168).								

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<b>Fund Name</b>	<b>Emergency Medical Services Operating</b>					<b>Fund Number</b>	288			
<b>Fund Type</b>	Enterprise Funds									
<b>Control</b>	City Funds									
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
<b>Revenue</b>										
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	-	10,317	10,316		10,316	1	100%	
Donations	200	-	-	-	-		-	-	-	
Other Income	21,159	2,993	-	797	797		797	-	100%	
Interfund Transfers In	-	988,936	-	-	-		-	-	-	
<b>Total Revenue</b>	<b>6,312,126</b>	<b>6,737,835</b>	<b>-</b>	<b>11,114</b>	<b>11,113</b>		<b>11,113</b>	<b>1</b>	<b>100%</b>	
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	3,712,912	3,956,680	-	-	-		-	-	-	
Fringe Benefits	1,369,042	1,213,698	-	-	-		-	-	-	
<b>Total Personnel</b>	<b>5,081,953</b>	<b>5,170,378</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	
<b>Supplies</b>	<b>341,657</b>	<b>351,249</b>	<b>-</b>	<b>1,468</b>	<b>1,468</b>		<b>1,468</b>	<b>-</b>	<b>100%</b>	
<b>Services &amp; Charges</b>										
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	-	54,947	54,946		54,946	1	100%	
Interfund Transfers Out	-	-	1,771,992	1,716,684	-		-	1,716,684	0%	
<b>Total Services &amp; Charges</b>	<b>749,939</b>	<b>675,953</b>	<b>1,771,992</b>	<b>1,822,591</b>	<b>103,734</b>	<b>2,170</b>	<b>105,904</b>	<b>1,716,687</b>	<b>6%</b>	
<b>Capital</b>	<b>19,811</b>	<b>35,359</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Expenditures</b>	<b>6,193,361</b>	<b>6,232,938</b>	<b>1,771,992</b>	<b>1,824,059</b>	<b>105,202</b>	<b>2,170</b>	<b>107,372</b>	<b>1,716,687</b>	<b>6%</b>	
<b>Net Surplus / (Deficit)</b>	<b>118,765</b>	<b>504,897</b>	<b>(1,771,992)</b>	<b>(1,812,945)</b>	<b>(94,089)</b>		<b>(96,259)</b>			
Beginning Cash Balance	1,829,976	1,956,568		2,520,160						
Cash Adjustments	7,828	58,695		-						
<b>Ending Cash Balance</b>	<b>1,956,568</b>	<b>2,520,160</b>		<b>707,215</b>	<b>2,334,586</b>					
Cash Reserves Target	1,548,340	1,558,234		456,015						
						<b>Cash Reserves Target</b>				
						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.

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<b>Fund Name</b>	HAZMAT					<b>Fund Number</b>	289		
<b>Fund Type</b>	Special Revenue Funds								
<b>Control</b>	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	-	9,350	10,000	10,000	-		-	10,000	0%
Interest Earnings	451	709	238	238	172		172	66	72%
Other Income	-	12	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>451</b>	<b>10,071</b>	<b>10,238</b>	<b>10,238</b>	<b>172</b>		<b>172</b>	<b>10,066</b>	<b>2%</b>
<b>Expenditures by Type</b>									
<b>Supplies</b>	8,834	1,457	10,000	10,000	-	2,404	2,404	7,596	24%
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>8,834</b>	<b>1,457</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>2,404</b>	<b>2,404</b>	<b>7,596</b>	<b>24%</b>
<b>Net Surplus / (Deficit)</b>	<b>(8,383)</b>	<b>8,614</b>	<b>238</b>	<b>238</b>	<b>172</b>		<b>(2,232)</b>		
Beginning Cash Balance	27,506	19,039		27,647					
Cash Adjustments	(84)	(6)		-					
<b>Ending Cash Balance</b>	<b>19,039</b>	<b>27,647</b>		<b>27,885</b>	<b>27,866</b>				
Cash Reserves Target	2,209	364		2,500					
							<b>Cash Reserves Target</b>		
							25% of Annual expenditures		

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

**Explanation of Expenditures and Significant Changes/Variations:**

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

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<b>Fund Name</b>	Indiana River Rescue						<b>Fund Number</b>	291		
<b>Fund Type</b>	Special Revenue Funds									
<b>Control</b>	City Funds									
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>	
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>	
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>	
<b>Revenue</b>										
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	2,106		2,106	211	91%	
Donations	-	24,945	-	-	-		-	-	-	
Other Income	5,152	-	-	-	-		-	-	-	
Interfund Transfers In	-	-	-	-	-		-	-	-	
<b>Total Revenue</b>	<b>108,468</b>	<b>143,813</b>	<b>92,317</b>	<b>92,317</b>	<b>54,106</b>		<b>54,106</b>	<b>38,211</b>	<b>59%</b>	
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	3,000	462	3,000	3,000	-	-	-	3,000	0%	
Fringe Benefits	-	-	2,500	2,500	-	-	-	2,500	0%	
<b>Total Personnel</b>	<b>3,000</b>	<b>462</b>	<b>5,500</b>	<b>5,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,500</b>	<b>0%</b>	
<b>Supplies</b>	<b>13,277</b>	<b>10,913</b>	<b>18,500</b>	<b>21,282</b>	<b>14,029</b>	<b>2,326</b>	<b>16,356</b>	<b>4,926</b>	<b>77%</b>	
<b>Services &amp; Charges</b>										
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	-	-	-	-	-	-	-	-	-	
<b>Total Services &amp; Charges</b>	<b>34,264</b>	<b>20,206</b>	<b>68,300</b>	<b>68,300</b>	<b>425</b>	<b>-</b>	<b>425</b>	<b>67,875</b>	<b>1%</b>	
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Expenditures</b>	<b>50,541</b>	<b>31,581</b>	<b>92,300</b>	<b>95,082</b>	<b>14,454</b>	<b>2,326</b>	<b>16,781</b>	<b>78,301</b>	<b>18%</b>	
<b>Net Surplus / (Deficit)</b>	<b>57,927</b>	<b>112,232</b>	<b>17</b>	<b>(2,765)</b>	<b>39,652</b>		<b>37,326</b>			
Beginning Cash Balance	123,859	181,204		293,325		<b>Cash Reserves Target</b>				
Cash Adjustments	(583)	(111)		-						
<b>Ending Cash Balance</b>	<b>181,204</b>	<b>293,325</b>		<b>290,560</b>	<b>333,480</b>					
Cash Reserves Target	12,635	7,895		23,771		25% of Annual expenditures				

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

**Explanation of Expenditures and Significant Changes/Variations:**

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

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<b>Fund Name</b>	Police Grants	<b>Fund Number</b>	292
<b>Fund Type</b>	Special Revenue Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	-	-	-	-	-		-	-	-

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	21,735	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	21,735	-	-	-	-	-	-	-	-
<b>Capital</b>	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	21,735	-	-	-	-	-	-	-	-

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

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<b>Fund Name</b>	Regional Police Academy					<b>Fund Number</b>	294			
<b>Fund Type</b>	Special Revenue Funds									
<b>Control</b>	City Funds									
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
<b>Revenue</b>										
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	787		787	453	63%	
Other Income	-	175	-	-	-		-	-	-	
Interfund Transfers In	-	-	-	-	-		-	-	-	
<b>Total Revenue</b>	<b>22,903</b>	<b>26,769</b>	<b>21,240</b>	<b>21,240</b>	<b>10,037</b>		<b>10,037</b>	<b>11,203</b>	<b>47%</b>	
<b>Expenditures by Type</b>										
<b>Supplies</b>	190	-	1,500	1,500	214	-	214	1,286	14%	
<b>Services &amp; Charges</b>										
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	-	-	-	-	-	-	-	-	-	
<b>Total Services &amp; Charges</b>	<b>11,399</b>	<b>6,737</b>	<b>21,000</b>	<b>21,000</b>	<b>2,843</b>	-	<b>2,843</b>	<b>18,157</b>	<b>14%</b>	
<b>Capital</b>	-	-	-	-	-	-	-	-	-	
<b>Total Expenditures</b>	<b>11,589</b>	<b>6,737</b>	<b>22,500</b>	<b>22,500</b>	<b>3,057</b>	-	<b>3,057</b>	<b>19,443</b>	<b>14%</b>	
<b>Net Surplus / (Deficit)</b>	<b>11,314</b>	<b>20,032</b>	<b>(1,260)</b>	<b>(1,260)</b>	<b>6,980</b>		<b>6,980</b>			
Beginning Cash Balance	87,473	98,440		118,481						
Cash Adjustments	(348)	10		-						
<b>Ending Cash Balance</b>	<b>98,440</b>	<b>118,481</b>		<b>117,221</b>	<b>125,664</b>					
Cash Reserves Target	2,897	1,684		5,625						
						<b>Cash Reserves Target</b>				
						25% of Annual expenditures				

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

**Explanation of Expenditures and Significant Changes/Variations:**

There are no major expenditures planned for this fund.

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<b>Fund Name</b>	COPS MORE Grant	<b>Fund Number</b>	295
<b>Fund Type</b>	Special Revenue Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Grants	101,310	56,495	-	364,946	180,998		180,998	183,948	50%
Fines, Forfeitures, and Fees	12,766	9,219	10,000	10,000	4,229		4,229	5,771	42%
Interest Earnings	2,278	4,724	1,265	1,265	388		388	877	31%
Donations	-	5,098	-	-	-		-	-	-
Other Income	14,012	1,949	20,000	20,260	260		260	20,000	1%
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>130,367</b>	<b>77,485</b>	<b>31,265</b>	<b>396,471</b>	<b>185,876</b>		<b>185,876</b>	<b>210,596</b>	<b>47%</b>

**Expenditures by Type**

<b>Supplies</b>	19,215	65,306	47,000	185,020	86,905	-	86,905	98,115	47%
<b>Services &amp; Charges</b>									
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	12,017	6,408	18,425	26,575	41%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>43,835</b>	<b>44,922</b>	<b>45,000</b>	<b>122,372</b>	<b>12,017</b>	<b>27,314</b>	<b>39,331</b>	<b>83,041</b>	<b>32%</b>
<b>Capital</b>	-	-	-	215,909	138,812	76,425	215,238	671	100%
<b>Total Expenditures</b>	<b>63,050</b>	<b>110,228</b>	<b>92,000</b>	<b>523,301</b>	<b>237,734</b>	<b>103,739</b>	<b>341,473</b>	<b>181,827</b>	<b>65%</b>

<b>Net Surplus / (Deficit)</b>	<b>67,316</b>	<b>(32,743)</b>	<b>(60,735)</b>	<b>(126,830)</b>	<b>(51,858)</b>	<b>(155,597)</b>
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Beginning Cash Balance	135,365	202,035		169,439		<b>Cash Reserves Target</b> No reserve requirement - Grant fund - spend down to zero
Cash Adjustments	(646)	146		-		
<b>Ending Cash Balance</b>	<b>202,035</b>	<b>169,439</b>		<b>42,609</b>	<b>117,872</b>	
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.

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<b>Fund Name</b>	Police Federal Drug Enforcement	<b>Fund Number</b>	299
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<b>Fund Type</b>	Special Revenue Funds
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<b>Control</b>	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Shared Revenues	6,201	-	5,000	5,000	-		-	5,000	0%
Interest Earnings	2,654	3,131	1,366	1,366	632		632	734	46%
Other Income	36,436	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>45,291</b>	<b>3,131</b>	<b>6,366</b>	<b>6,366</b>	<b>632</b>		<b>632</b>	<b>5,734</b>	<b>10%</b>

**Expenditures by Type**

<b>Supplies</b>	-	-	6,000	6,000	-	-	-	6,000	0%
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>	<b>22,100</b>	<b>43,499</b>	<b>45,000</b>	<b>45,000</b>	<b>31,000</b>	<b>-</b>	<b>31,000</b>	<b>14,000</b>	<b>69%</b>
<b>Total Expenditures</b>	<b>22,100</b>	<b>43,499</b>	<b>51,000</b>	<b>51,000</b>	<b>31,000</b>	<b>-</b>	<b>31,000</b>	<b>20,000</b>	<b>61%</b>

<b>Net Surplus / (Deficit)</b>	<b>23,191</b>	<b>(40,368)</b>	<b>(44,634)</b>	<b>(44,634)</b>	<b>(30,368)</b>	<b>(30,368)</b>
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Beginning Cash Balance	130,729	153,920		113,552		<b>Cash Reserves Target</b>  25% of Annual expenditures
Cash Adjustments	-	-		-		
<b>Ending Cash Balance</b>	<b>153,920</b>	<b>113,552</b>		<b>68,918</b>	<b>114,184</b>	
Cash Reserves Target	5,525	10,875		12,750		

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

**Explanation of Expenditures and Significant Changes/Variations:**

Budgeted expenditures are for replacement of police cars and for supplies related to drug enforcement and training.



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<b>Fund Name</b>	2018 Fire Station #9 Bond Debt Service	<b>Fund Number</b>	350
<b>Fund Type</b>	Debt Service Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interfund Transfers In	120,663	321,706	341,231	341,231	341,231		341,231	-	100%
<b>Total Revenue</b>	<b>120,663</b>	<b>321,706</b>	<b>341,231</b>	<b>341,231</b>	<b>341,231</b>		<b>341,231</b>	-	<b>100%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	75,000	170,000	195,000	195,000	195,000		195,000	-	100%
Debt Service Interest & Fees	45,663	151,706	146,231	146,231	146,231		146,231	-	100%
<b>Total Services &amp; Charges</b>	<b>120,663</b>	<b>321,706</b>	<b>341,231</b>	<b>341,231</b>	<b>341,231</b>		<b>341,231</b>	-	<b>100%</b>
<b>Total Expenditures</b>	<b>120,663</b>	<b>321,706</b>	<b>341,231</b>	<b>341,231</b>	<b>341,231</b>		<b>341,231</b>	-	<b>100%</b>

<b>Net Surplus / (Deficit)</b>	-	-	-	-	-	-
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Beginning Cash Balance	-	-	-	-	-	<b>Cash Reserves Target</b>  No reserve requirement
Cash Adjustments	-	-	-	-	-	
<b>Ending Cash Balance</b>	-	-	-	-	-	
Cash Reserves Target	-	-	-	-	-	

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

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

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

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<b>Fund Name</b>	2018 Fire Station #9 Bond Capital	<b>Fund Number</b>	451
<b>Fund Type</b>	Capital Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	55,108	42,008	3,854	3,854	2,183		2,183	1,671	57%
Debt Proceeds	5,082,316	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>5,137,424</b>	<b>42,008</b>	<b>3,854</b>	<b>3,854</b>	<b>2,183</b>		<b>2,183</b>	<b>1,671</b>	<b>57%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	215,133	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>215,133</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Capital</b>	1,420,290	3,143,446	-	89,311	89,311	-	89,311	-	100%
<b>Total Expenditures</b>	<b>1,635,423</b>	<b>3,143,446</b>	<b>-</b>	<b>89,311</b>	<b>89,311</b>	<b>-</b>	<b>89,311</b>	<b>-</b>	<b>100%</b>

<b>Net Surplus / (Deficit)</b>	3,502,001	(3,101,438)	3,854	(85,457)	(87,128)		(87,128)		
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Beginning Cash Balance	-	3,494,445		399,877		<b>Cash Reserves Target</b> No reserve requirement - Bond capital fund - spend down to zero			
Cash Adjustments	(7,556)	6,871		-					
<b>Ending Cash Balance</b>	<b>3,494,445</b>	<b>399,877</b>		<b>314,420</b>	<b>313,435</b>				
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.

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<b>Fund Name</b>	<b>Fire Pension</b>						<b>Fund Number</b>	<b>701</b>		
<b>Fund Type</b>	<b>Pension Trust Funds</b>									
<b>Control</b>	<b>City Funds</b>									
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>	
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>	
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>	
<b>Revenue</b>										
Intergov./ Shared Revenues	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	788		788	5,714	12%	
Other Income	9,010	-	-	-	-		-	-	-	
Interfund Transfers In	-	-	-	-	-		-	-	-	
<b>Total Revenue</b>	<b>4,492,118</b>	<b>4,475,663</b>	<b>4,906,502</b>	<b>4,906,502</b>	<b>2,164,305</b>		<b>2,164,305</b>	<b>2,742,197</b>	<b>44%</b>	
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	4,636,193	4,449,225	4,791,361	4,791,361	2,486,242	-	2,486,242	2,305,119	52%	
Fringe Benefits	-	-	-	-	-	-	-	-	-	
<b>Total Personnel</b>	<b>4,636,193</b>	<b>4,449,225</b>	<b>4,791,361</b>	<b>4,791,361</b>	<b>2,486,242</b>	<b>-</b>	<b>2,486,242</b>	<b>2,305,119</b>	<b>52%</b>	
<b>Supplies</b>	<b>67</b>	<b>-</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>0%</b>	
<b>Services &amp; Charges</b>										
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	513	-	513	887	37%	
Interfund Transfers Out	-	-	-	-	-	-	-	-	-	
<b>Total Services &amp; Charges</b>	<b>4,121</b>	<b>5,126</b>	<b>7,850</b>	<b>7,850</b>	<b>4,013</b>	<b>-</b>	<b>4,013</b>	<b>3,837</b>	<b>51%</b>	
<b>Total Expenditures</b>	<b>4,640,381</b>	<b>4,454,351</b>	<b>4,799,311</b>	<b>4,799,311</b>	<b>2,490,254</b>	<b>-</b>	<b>2,490,254</b>	<b>2,309,056</b>	<b>52%</b>	
<b>Net Surplus / (Deficit)</b>	<b>(148,263)</b>	<b>21,312</b>	<b>107,191</b>	<b>107,191</b>	<b>(325,949)</b>		<b>(325,949)</b>			
Beginning Cash Balance	464,746	315,085		336,501				<b>Cash Reserves Target</b>		
Cash Adjustments	(1,398)	104		-				10% of Annual expenditures		
<b>Ending Cash Balance</b>	<b>315,085</b>	<b>336,501</b>		<b>443,692</b>	<b>11,197</b>					
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.

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<b>Fund Name</b>	<b>Police Pension</b>						<b>Fund Number</b>	<b>702</b>		
<b>Fund Type</b>	<b>Pension Trust Funds</b>									
<b>Control</b>	<b>City Funds</b>									
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>			
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Budget</b>	<b>Percent of</b>	
			<b>Budget</b>	<b>Budget</b>		<b>Encumbrances</b>	<b>&amp; Encumb.</b>	<b>Balance</b>	<b>Budget</b>	
<b>Revenue</b>										
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	1,175		1,175	11,253	9%	
Other Income	4,124	2,890	8,000	8,000	6,284		6,284	1,716	79%	
Interfund Transfers In	-	-	-	-	-		-	-	-	
<b>Total Revenue</b>	<b>6,242,725</b>	<b>6,131,686</b>	<b>6,368,128</b>	<b>6,138,180</b>	<b>3,068,085</b>		<b>3,068,085</b>	<b>3,070,095</b>	<b>50%</b>	
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	6,175,699	6,374,654	6,229,288	6,229,288	3,692,774	-	3,692,774	2,536,514	59%	
Fringe Benefits	261	-	3,717	3,717	-	-	-	3,717	0%	
<b>Total Personnel</b>	<b>6,175,960</b>	<b>6,374,654</b>	<b>6,233,005</b>	<b>6,233,005</b>	<b>3,692,774</b>	<b>-</b>	<b>3,692,774</b>	<b>2,540,231</b>	<b>59%</b>	
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Services &amp; Charges</b>										
Professional Services	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	755	34	790	610	56%	
Interfund Transfers Out	-	-	-	-	-	-	-	-	-	
<b>Total Services &amp; Charges</b>	<b>4,179</b>	<b>5,271</b>	<b>8,400</b>	<b>8,400</b>	<b>4,255</b>	<b>34</b>	<b>4,290</b>	<b>4,110</b>	<b>51%</b>	
<b>Total Expenditures</b>	<b>6,180,140</b>	<b>6,379,925</b>	<b>6,241,405</b>	<b>6,241,405</b>	<b>3,697,029</b>	<b>34</b>	<b>3,697,064</b>	<b>2,544,341</b>	<b>59%</b>	
<b>Net Surplus / (Deficit)</b>	<b>62,585</b>	<b>(248,240)</b>	<b>126,723</b>	<b>(103,225)</b>	<b>(628,945)</b>		<b>(628,979)</b>			
Beginning Cash Balance	886,366	945,540		698,148						
Cash Adjustments	(3,411)	848		-						
<b>Ending Cash Balance</b>	<b>945,540</b>	<b>698,148</b>		<b>594,923</b>	<b>70,491</b>					
Cash Reserves Target	618,014	637,993		624,141						
								<b>Cash Reserves Target</b>		
								10% of Annual expenditures		

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

**Explanation of Expenditures and Significant Changes/Variations:**

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

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<b>Fund Name</b>	Police K-9 Unit	<b>Fund Number</b>	705
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<b>Fund Type</b>	Special Revenue Funds
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<b>Control</b>	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	51	65	4	22	15		15	7	67%
Donations	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>51</b>	<b>65</b>	<b>4</b>	<b>22</b>	<b>15</b>		<b>15</b>	<b>7</b>	<b>67%</b>

**Expenditures by Type**

<b>Supplies</b>	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	601	-	2,020	2,020	-	-	-	2,020	0%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>601</b>	<b>-</b>	<b>2,020</b>	<b>2,020</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,020</b>	<b>0%</b>
<b>Capital</b>	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>601</b>	<b>-</b>	<b>2,020</b>	<b>2,020</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,020</b>	<b>0%</b>

<b>Net Surplus / (Deficit)</b>	(550)	65	(2,016)	(1,998)	15		15
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Beginning Cash Balance	2,889	2,330		2,395		<b>Cash Reserves Target</b>
Cash Adjustments	(9)	1		-		
<b>Ending Cash Balance</b>	<b>2,330</b>	<b>2,395</b>		<b>397</b>	<b>2,414</b>	
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 fund receives donations for the Police K-9 unit. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**

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

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<b>Fund Name</b>	Stuebaker-Oliver Revitalizing Grants	<b>Fund Number</b>	209
<b>Fund Type</b>	Special Revenue Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Grants	28,198	-	-	-	-		-	-	-
Interest Earnings	16,217	24,778	20,000	20,000	5,053		5,053	14,947	25%
Other Income	100,000	100,000	100,000	100,000	-		-	100,000	0%
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>144,415</b>	<b>124,778</b>	<b>120,000</b>	<b>120,000</b>	<b>5,053</b>		<b>5,053</b>	<b>114,947</b>	<b>4%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	93,868	149,969	25,000	873,464	214,234	634,920	849,153	24,311	97%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>93,868</b>	<b>149,969</b>	<b>25,000</b>	<b>873,464</b>	<b>214,234</b>	<b>634,920</b>	<b>849,153</b>	<b>24,311</b>	<b>97%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>93,868</b>	<b>149,969</b>	<b>25,000</b>	<b>873,464</b>	<b>214,234</b>	<b>634,920</b>	<b>849,153</b>	<b>24,311</b>	<b>97%</b>

<b>Net Surplus / (Deficit)</b>	<b>50,547</b>	<b>(25,191)</b>	<b>95,000</b>	<b>(753,464)</b>	<b>(209,180)</b>	<b>(844,100)</b>
Beginning Cash Balance	876,414	954,136		929,415		
Cash Adjustments	27,174	470		-		
<b>Ending Cash Balance</b>	<b>954,136</b>	<b>929,415</b>		<b>175,951</b>	<b>728,954</b>	
Cash Reserves Target	-	-		-		

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

**Fund Purpose:**  
This fund is used to account for various EPA grants relating to brownfields. Revenues and expenditures in this fund are grant and project specific and will vary from year to year. EPA's Brownfields Program empowers states, communities, and other stakeholders to work together to prevent, assess, safely clean up, and sustainably reuse brownfields. A brownfield site is real property, the expansion, redevelopment, or reuse of which may be complicated by the presence or potential presence of a hazardous substance, pollutant, or contaminant. Past grant activity includes:

- Brownfields assessment grant: Hazardous substances grant funds and petroleum grant funds used to conduct Phase I and II environmental site assessments on a city-wide basis. Sites included a former foundry site that is now a city park, a former railroad site in the Stuebaker/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 Stuebaker/Oliver Plow Works Redevelopment Strategy, a phased approach for eventually redeveloping the entire Stuebaker and Oliver factories into two light industrial parks. Grant funds also will be used for remediation and post-cleanup reporting, and community involvement activities.

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

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

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<b>Fund Name</b>	Economic Development State Grants					<b>Fund Number</b>	210		
<b>Fund Type</b>	Special Revenue Funds								
<b>Control</b>	City Funds								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>		
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Budget</b>	<b>Percent of</b>
			<b>Budget</b>	<b>Budget</b>		<b>Encumbrances</b>	<b>&amp; Encumb.</b>	<b>Balance</b>	<b>Budget</b>
<b>Revenue</b>									
Intergov./ Grants	2,375	-	-	555,695	-		-	555,695	0%
Interest Earnings	6,784	2,878	3,000	3,000	610		610	2,390	20%
Other Income	54,008	72,010	72,011	72,011	36,005		36,005	36,006	50%
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>63,167</b>	<b>74,888</b>	<b>75,011</b>	<b>630,706</b>	<b>36,616</b>		<b>36,616</b>	<b>594,091</b>	<b>6%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
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	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>127,672</b>	<b>355,710</b>	<b>72,011</b>	<b>691,169</b>	<b>67,248</b>	<b>68,225</b>	<b>135,474</b>	<b>555,695</b>	<b>20%</b>
<b>Capital</b>	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>127,672</b>	<b>355,710</b>	<b>72,011</b>	<b>691,169</b>	<b>67,248</b>	<b>68,225</b>	<b>135,474</b>	<b>555,695</b>	<b>20%</b>
<b>Net Surplus / (Deficit)</b>	<b>(64,506)</b>	<b>(280,822)</b>	<b>3,000</b>	<b>(60,463)</b>	<b>(30,633)</b>		<b>(98,858)</b>		
Beginning Cash Balance	410,752	344,987		64,775					
Cash Adjustments	(1,259)	610		-					
<b>Ending Cash Balance</b>	<b>344,987</b>	<b>64,775</b>		<b>4,312</b>	<b>34,158</b>				
Cash Reserves Target	-	-		-					

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

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
Expenditures are for debt service payments to the Indiana Development Finance Authority for a loan for the Indiana Brownfields Program with final payment due in 2021.  
- Past expenditures include demolition of vacant and abandoned houses/lots and equipment for the Ignition Park/ND Turbo project.

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Fund Name	Department of Community Investment (DCI)					Fund Number	211		
Fund Type	Special Revenue Funds								
Control	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Grants	270,192	434,000	464,500	473,900	9,400		9,400	464,500	2%
Charges for Services	338,582	212,079	249,070	249,070	139,469		139,469	109,601	56%
Fines, Forfeitures, and Fees	-	-	40,000	34,900	25,600		25,600	9,300	73%
Interest Earnings	14,158	17,680	15,000	15,000	5,028		5,028	9,972	34%
Other Income	4,256	4,123	-	1,190	1,189		1,189	1	100%
Interfund Allocation Reimb	-	-	174,531	174,531	101,811		101,811	72,720	58%
Interfund Transfers In	1,866,020	2,350,633	2,288,899	2,288,899	1,335,189		1,335,189	953,710	58%
<b>Total Revenue</b>	<b>2,493,209</b>	<b>3,018,515</b>	<b>3,232,000</b>	<b>3,237,490</b>	<b>1,617,686</b>		<b>1,617,686</b>	<b>1,619,804</b>	<b>50%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	1,464,757	1,493,197	1,788,354	1,778,354	875,018	-	875,018	903,336	49%
Fringe Benefits	630,626	528,540	665,776	665,776	330,217	-	330,217	335,559	50%
<b>Total Personnel</b>	<b>2,095,383</b>	<b>2,021,736</b>	<b>2,454,130</b>	<b>2,444,130</b>	<b>1,205,235</b>	-	<b>1,205,235</b>	<b>1,238,895</b>	<b>49%</b>
<b>Supplies</b>	<b>19,501</b>	<b>18,276</b>	<b>25,792</b>	<b>28,054</b>	<b>9,907</b>	<b>825</b>	<b>10,732</b>	<b>17,322</b>	<b>38%</b>
<b>Services &amp; Charges</b>									
Professional Services	319,616	157,623	296,100	434,679	107,861	186,577	294,438	140,241	68%
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	1,119	-	1,119	22,781	5%
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	208,801	-	208,801	149,140	58%
Other Services & Charges	10,694	16,116	18,830	20,726	8,280	301	8,581	12,145	41%
Interfund Transfers Out	-	-	-	35,000	35,000	-	35,000	-	100%
<b>Total Services &amp; Charges</b>	<b>759,969</b>	<b>695,723</b>	<b>752,078</b>	<b>1,028,494</b>	<b>381,231</b>	<b>232,477</b>	<b>613,708</b>	<b>414,786</b>	<b>60%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>2,874,853</b>	<b>2,735,735</b>	<b>3,232,000</b>	<b>3,500,678</b>	<b>1,596,373</b>	<b>233,303</b>	<b>1,829,676</b>	<b>1,671,003</b>	<b>52%</b>
<b>Net Surplus / (Deficit)</b>	<b>(381,644)</b>	<b>282,780</b>	<b>-</b>	<b>(263,188)</b>	<b>21,313</b>		<b>(211,990)</b>		
Beginning Cash Balance	1,114,625	729,684		1,012,307					
Cash Adjustments	(3,297)	(158)		-					
<b>Ending Cash Balance</b>	<b>729,684</b>	<b>1,012,307</b>		<b>749,119</b>	<b>1,046,353</b>				
Cash Reserves Target	287,485	273,574		350,068					

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

**Fund Purpose:**

This fund accounts for the activities of the Department of Community Investment.

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

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

**Explanation of Revenue Sources:**

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

**Explanation of Expenditures and Significant Changes/Variations:**

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



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<b>Fund Name</b>	<b>Dept of Community Investment Grants</b>					<b>Fund Number</b>	<b>212</b>		
<b>Fund Type</b>	<b>Special Revenue Funds</b>								
<b>Control</b>	<b>City Funds</b>								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Intergov./ Grants	3,542,536	2,030,043	2,711,000	7,093,322	875,940		875,940	6,217,382	12%
Fines, Forfeitures, and Fees	110	30	-	81	81		81	-	100%
Other Income	203,444	483,931	203,000	217,888	103,369		103,369	114,519	47%
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>3,746,089</b>	<b>2,514,004</b>	<b>2,914,000</b>	<b>7,311,291</b>	<b>979,390</b>		<b>979,390</b>	<b>6,331,901</b>	<b>13%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	600,000	10,955	192,834	203,788	396,212	34%
Grants & Subsidies	3,848,101	2,555,898	2,911,000	6,964,954	986,842	3,301,572	4,288,413	2,676,541	62%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>3,848,101</b>	<b>2,555,898</b>	<b>2,911,000</b>	<b>7,564,954</b>	<b>997,797</b>	<b>3,494,405</b>	<b>4,492,202</b>	<b>3,072,753</b>	<b>59%</b>
<b>Capital</b>	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>3,848,101</b>	<b>2,555,898</b>	<b>2,911,000</b>	<b>7,564,954</b>	<b>997,797</b>	<b>3,494,405</b>	<b>4,492,202</b>	<b>3,072,753</b>	<b>59%</b>
<b>Net Surplus / (Deficit)</b>	<b>(102,012)</b>	<b>(41,893)</b>	<b>3,000</b>	<b>(253,663)</b>	<b>(18,406)</b>		<b>(3,512,811)</b>		
Beginning Cash Balance	450,607	347,782		305,248					
Cash Adjustments	(813)	(641)		-					
<b>Ending Cash Balance</b>	<b>347,782</b>	<b>305,248</b>		<b>51,585</b>	<b>290,827</b>				
Cash Reserves Target	-	-		-					
							<b>Cash Reserves Target</b>		
							No reserve requirement - Grant fund - spend down to zero		

**Fund Purpose:**

This fund accounts for various grants including:

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

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

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

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

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

There are no significant changes.

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<b>Fund Name</b>	Urban Development Action Grant	<b>Fund Number</b>	410
<b>Fund Type</b>	Special Revenue Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	6,344	844	500	500	267		267	233	53%
Other Income	37,508	84,104	30,000	30,000	15,636		15,636	14,364	52%
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>43,852</b>	<b>84,948</b>	<b>30,500</b>	<b>30,500</b>	<b>15,903</b>		<b>15,903</b>	<b>14,597</b>	<b>52%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	486,081	60,000	40,000	40,000	30,000		30,000	10,000	75%
Other Services & Charges	-	-	-	-	-		-	-	-
Interfund Transfers Out	-	-	-	-	-		-	-	-
<b>Total Services &amp; Charges</b>	<b>486,081</b>	<b>60,000</b>	<b>40,000</b>	<b>40,000</b>	<b>30,000</b>		<b>30,000</b>	<b>10,000</b>	<b>75%</b>

<b>Capital</b>	-	-	-	-	-		-	-	-
<b>Total Expenditures</b>	<b>486,081</b>	<b>60,000</b>	<b>40,000</b>	<b>40,000</b>	<b>30,000</b>		<b>30,000</b>	<b>10,000</b>	<b>75%</b>

<b>Net Surplus / (Deficit)</b>	<b>(442,229)</b>	<b>24,948</b>	<b>(9,500)</b>	<b>(9,500)</b>	<b>(14,097)</b>		<b>(14,097)</b>		
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Beginning Cash Balance	471,939	28,919		53,838					
Cash Adjustments	(790)	(30)		-					
<b>Ending Cash Balance</b>	<b>28,919</b>	<b>53,838</b>		<b>44,338</b>	<b>39,833</b>				
Cash Reserves Target	-	-		-					

**Cash Reserves Target**

No reserve requirement - Grant fund - spend down to zero

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

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

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

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
<b>Building Department</b>									
Licenses & Permits	1,566,575	1,646,044	1,772,550	1,772,550	712,013		712,013	1,060,537	40%
Interest Earnings	46,652	54,618	25,201	25,201	12,347		12,347	12,854	49%
Other Income	7,186	6,317	3,000	222	222		222	-	100%
Interfund Transfers In	7,428	-	-	-	-		-	-	-
<b>Total Building Department</b>	<b>1,627,841</b>	<b>1,706,979</b>	<b>1,800,751</b>	<b>1,797,973</b>	<b>724,582</b>		<b>724,582</b>	<b>1,073,391</b>	<b>40%</b>
<b>Total Code Enforcement</b>	<b>1,506,064</b>	<b>2,983,937</b>	<b>-</b>	<b>2,130</b>	<b>2,129</b>		<b>2,129</b>	<b>1</b>	<b>100%</b>
<b>Total Fund Revenue</b>	<b>3,133,906</b>	<b>4,690,916</b>	<b>1,800,751</b>	<b>1,800,103</b>	<b>726,711</b>		<b>726,711</b>	<b>1,073,392</b>	<b>40%</b>

<b>Expenditures</b>									
<b>Building Department</b>									
<b>Personnel</b>									
Salaries & Wages	681,787	716,916	874,667	874,667	445,399	-	445,399	429,268	51%
Fringe Benefits	319,576	273,508	339,734	339,734	180,208	-	180,208	159,526	53%
<b>Total Personnel</b>	<b>1,001,363</b>	<b>990,425</b>	<b>1,214,401</b>	<b>1,214,401</b>	<b>625,607</b>	<b>-</b>	<b>625,607</b>	<b>588,794</b>	<b>52%</b>
<b>Supplies</b>	<b>21,813</b>	<b>14,307</b>	<b>19,576</b>	<b>24,818</b>	<b>9,776</b>	<b>189</b>	<b>9,965</b>	<b>14,853</b>	<b>40%</b>
<b>Services &amp; Charges</b>									
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	7,942	-	7,942	17,058	32%
Interfund Allocations	337,091	252,023	328,799	328,799	191,799	-	191,799	137,000	58%
Debt Service Principal	42,475	46,342	42,727	42,727	36,566	4,342	40,908	1,819	96%
Debt Service Interest & Fees	3,749	3,141	2,225	2,225	1,799	400	2,199	26	99%
Other Services & Charges	43,665	3,948	20,572	22,072	6,953	-	6,953	15,119	31%
Interfund Transfers Out	-	158,943	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>469,328</b>	<b>490,621</b>	<b>443,516</b>	<b>445,666</b>	<b>249,823</b>	<b>4,742</b>	<b>254,566</b>	<b>191,101</b>	<b>57%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>0%</b>
<b>Total Building Department</b>	<b>1,492,504</b>	<b>1,495,352</b>	<b>1,727,493</b>	<b>1,734,885</b>	<b>885,206</b>	<b>4,931</b>	<b>890,137</b>	<b>844,748</b>	<b>51%</b>
<b>Total Code Enforcement</b>	<b>2,678,595</b>	<b>3,001,390</b>	<b>-</b>	<b>270,543</b>	<b>24,415</b>	<b>216,840</b>	<b>241,255</b>	<b>29,288</b>	<b>89%</b>
<b>Total Fund Expenditures</b>	<b>4,171,099</b>	<b>4,496,742</b>	<b>1,727,493</b>	<b>2,005,428</b>	<b>909,621</b>	<b>221,771</b>	<b>1,131,392</b>	<b>874,036</b>	<b>56%</b>

<b>Net Surplus / (Deficit)</b>	<b>(1,037,193)</b>	<b>194,174</b>	<b>73,258</b>	<b>(205,325)</b>	<b>(182,910)</b>	<b>(404,681)</b>
Beginning Cash Balance	3,143,961	2,092,204		2,285,733		
Cash Adjustments	(14,564)	(645)		-		
<b>Ending Cash Balance</b>	<b>2,092,204</b>	<b>2,285,733</b>		<b>2,080,408</b>	<b>2,106,789</b>	
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).

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<b>Fund Name</b>	Industrial Revolving Fund	<b>Fund Number</b>	754
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<b>Fund Type</b>	Special Revenue Funds
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<b>Control</b>	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Other Income	234,521	293,958	225,200	225,200	120,849		120,849	104,351	54%
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>234,521</b>	<b>293,958</b>	<b>225,200</b>	<b>225,200</b>	<b>120,849</b>		<b>120,849</b>	<b>104,351</b>	<b>54%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	89,432	95,223	135,000	130,000	41,747	-	41,747	88,253	32%
Other Services & Charges	12,826	24,218	14,000	19,000	6,333	-	6,333	12,667	33%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>102,258</b>	<b>119,441</b>	<b>149,000</b>	<b>149,000</b>	<b>48,080</b>	<b>-</b>	<b>48,080</b>	<b>100,920</b>	<b>32%</b>

<b>Capital</b>	-	-	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	<b>102,258</b>	<b>119,441</b>	<b>149,000</b>	<b>149,000</b>	<b>48,080</b>	<b>-</b>	<b>48,080</b>	<b>100,920</b>	<b>32%</b>
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<b>Net Surplus / (Deficit)</b>	<b>132,263</b>	<b>174,517</b>	<b>76,200</b>	<b>76,200</b>	<b>72,769</b>		<b>72,769</b>		
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Beginning Cash Balance	2,917,106	1,632,491		2,078,333					
Cash Adjustments	(1,416,878)	271,325		-					
<b>Ending Cash Balance</b>	<b>1,632,491</b>	<b>2,078,333</b>		<b>2,154,533</b>	<b>2,088,975</b>				
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.

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<b>Fund Name</b>	Smart Streets Debt Service	<b>Fund Number</b>	756
<b>Fund Type</b>	Debt Service Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	4,588	4,629	3,000	3,000	829		829	2,171	28%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	1,714,000	1,715,500	1,716,500	1,716,500	1,716,000		1,716,000	500	100%
<b>Total Revenue</b>	<b>1,718,588</b>	<b>1,720,129</b>	<b>1,719,500</b>	<b>1,719,500</b>	<b>1,716,829</b>		<b>1,716,829</b>	<b>2,671</b>	<b>100%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
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	-	-	-	-	-		-	-	-
<b>Total Services &amp; Charges</b>	<b>1,710,444</b>	<b>1,712,019</b>	<b>1,713,044</b>	<b>1,713,044</b>	<b>855,884</b>		<b>855,884</b>	<b>857,160</b>	<b>50%</b>

<b>Capital</b>	-	-	-	-	-		-	-	-
<b>Total Expenditures</b>	<b>1,710,444</b>	<b>1,712,019</b>	<b>1,713,044</b>	<b>1,713,044</b>	<b>855,884</b>		<b>855,884</b>	<b>857,160</b>	<b>50%</b>

<b>Net Surplus / (Deficit)</b>	<b>8,145</b>	<b>8,111</b>	<b>6,456</b>	<b>6,456</b>	<b>860,944</b>		<b>860,944</b>		
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Beginning Cash Balance	1,718,645	1,726,790		1,734,901					
Cash Adjustments	-	-		-					
<b>Ending Cash Balance</b>	<b>1,726,790</b>	<b>1,734,901</b>		<b>1,741,357</b>	<b>2,595,845</b>				
Cash Reserves Target	1,726,790	1,734,901		1,741,357					

**Cash Reserves Target**

100% cash reserves per bond covenants

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

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

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

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<b>Fund Name</b>	Eddy Street Commons Capital	<b>Fund Number</b>	759
<b>Fund Type</b>	Capital Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	121	65	-	20	11		11	9	55%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>121</b>	<b>65</b>	<b>-</b>	<b>20</b>	<b>11</b>		<b>11</b>	<b>9</b>	<b>55%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	1,500	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>1,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Capital</b>	8,477,690	4,602,119	-	3,048,122	1,431,078	-	1,431,078	1,617,044	47%
<b>Total Expenditures</b>	<b>8,479,190</b>	<b>4,602,119</b>	<b>-</b>	<b>3,048,122</b>	<b>1,431,078</b>	<b>-</b>	<b>1,431,078</b>	<b>1,617,044</b>	<b>47%</b>

<b>Net Surplus / (Deficit)</b>	(8,479,069)	(4,602,054)	-	(3,048,102)	(1,431,067)	-	(1,431,067)		
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Beginning Cash Balance	16,129,314	7,650,244		3,048,190			<b>Cash Reserves Target</b> No reserve requirement - Bond capital fund - spend down to zero
Cash Adjustments	-	-		-			
<b>Ending Cash Balance</b>	<b>7,650,244</b>	<b>3,048,190</b>		<b>88</b>	<b>1,617,124</b>		
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.

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<b>Fund Name</b>	Eddy Street Commons Debt Service	<b>Fund Number</b>	760
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<b>Fund Type</b>	Debt Service Funds
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<b>Control</b>	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	6,428	8,792	6,000	6,000	1,547		1,547	4,453	26%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	2,223,472	1,298,125	1,390,625	1,390,625	1,390,625		1,390,625	-	100%
<b>Total Revenue</b>	<b>2,229,900</b>	<b>1,306,917</b>	<b>1,396,625</b>	<b>1,396,625</b>	<b>1,392,172</b>		<b>1,392,172</b>	<b>4,453</b>	<b>100%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
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	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>1,278,472</b>	<b>1,298,125</b>	<b>1,391,625</b>	<b>1,391,625</b>	<b>648,125</b>	<b>-</b>	<b>648,125</b>	<b>743,500</b>	<b>47%</b>

<b>Capital</b>	-	-	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	1,278,472	1,298,125	1,391,625	1,391,625	648,125	-	648,125	743,500	47%
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<b>Net Surplus / (Deficit)</b>	951,428	8,792	5,000	5,000	744,047	744,047
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Beginning Cash Balance	2,501,480	3,452,908		3,461,700		<b>Cash Reserves Target</b>  \$2,500,000 minimum
Cash Adjustments	-	-		-		
<b>Ending Cash Balance</b>	<b>3,452,908</b>	<b>3,461,700</b>		<b>3,466,700</b>	<b>4,205,747</b>	
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**  
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**July 31, 2020**

<b>Fund Name</b>	<b>Motor Vehicle Highway</b>	<b>Fund Number</b>	<b>202</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>		
<b>Control</b>	<b>City Funds</b>		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Shared Revenues	6,870,730	3,209,051	3,041,250	3,041,250	1,599,004		1,599,004	1,442,246	53%
Licenses & Permits	-	3,150	3,000	3,000	225		225	2,775	8%
Charges for Services	246,361	253,301	232,670	236,170	110,975		110,975	125,195	47%
Interest Earnings	137,767	165,725	28,864	28,864	27,240		27,240	1,624	94%
Other Income	56,611	42,383	5,300	49,847	48,511		48,511	1,336	97%
Interfund Allocation Reimb	-	138,150	149,020	149,020	86,925		86,925	62,095	58%
Interfund Transfers In	3,814,963	3,852,066	4,437,750	4,937,750	3,088,690		3,088,690	1,849,060	63%
<b>Total Revenue</b>	<b>11,126,434</b>	<b>7,663,825</b>	<b>7,897,854</b>	<b>8,445,901</b>	<b>4,961,569</b>		<b>4,961,569</b>	<b>3,484,331</b>	<b>59%</b>

<b>Expenditures by Division</b>									
Streets / Traffic & Lighting	8,941,494	9,441,018	7,230,493	7,474,820	4,539,365	557,605	5,096,970	2,377,850	68%
Curb & Sidewalk Program	1,322,900	1,494,709	1,681,932	1,765,355	552,263	504,623	1,056,885	708,470	60%
<b>Total Expenditures</b>	<b>10,264,393</b>	<b>10,935,727</b>	<b>8,912,425</b>	<b>9,240,175</b>	<b>5,091,628</b>	<b>1,062,228</b>	<b>6,153,855</b>	<b>3,086,320</b>	<b>67%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	2,885,203	2,602,952	2,295,114	2,295,114	1,683,847	-	1,683,847	611,267	73%
Fringe Benefits	1,351,638	970,717	928,777	928,777	734,675	-	734,675	194,102	79%
<b>Total Personnel</b>	<b>4,236,841</b>	<b>3,573,668</b>	<b>3,223,891</b>	<b>3,223,891</b>	<b>2,418,522</b>	<b>-</b>	<b>2,418,522</b>	<b>805,369</b>	<b>75%</b>

<b>Supplies</b>	<b>1,701,021</b>	<b>1,080,335</b>	<b>1,209,775</b>	<b>1,812,474</b>	<b>524,015</b>	<b>399,664</b>	<b>923,679</b>	<b>888,795</b>	<b>51%</b>
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<b>Services &amp; Charges</b>									
Professional Services	670,422	645,007	749,014	830,722	41,636	464,107	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	33,731	3,329	37,061	12,759	74%
Education & Training	4,425	9,540	15,000	15,000	13,900	200	14,100	900	94%
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	612,202	55,372	667,574	22,640	97%
Interfund Allocations	1,018,733	1,628,279	1,534,987	1,534,987	895,407	-	895,407	639,580	58%
Debt Service Principal	719,631	734,901	869,006	869,006	464,345	125,753	590,097	278,909	68%
Debt Service Interest & Fees	36,899	45,227	69,940	69,940	18,161	10,940	29,101	40,839	42%
Other Services & Charges	94,989	177,033	123,284	123,381	67,434	2,862	70,296	53,085	57%
Interfund Transfers Out	-	2,500,000	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>4,298,664</b>	<b>6,217,408</b>	<b>4,478,759</b>	<b>4,203,810</b>	<b>2,149,091</b>	<b>662,564</b>	<b>2,811,654</b>	<b>1,392,156</b>	<b>67%</b>

<b>Capital</b>	<b>27,868</b>	<b>64,316</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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<b>Total Expenditures</b>	<b>10,264,393</b>	<b>10,935,727</b>	<b>8,912,425</b>	<b>9,240,175</b>	<b>5,091,628</b>	<b>1,062,228</b>	<b>6,153,855</b>	<b>3,086,320</b>	<b>67%</b>
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<b>Net Surplus / (Deficit)</b>	<b>862,040</b>	<b>(3,271,902)</b>	<b>(1,014,571)</b>	<b>(794,274)</b>	<b>(130,058)</b>		<b>(1,192,286)</b>		
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Beginning Cash Balance	7,132,834	7,993,003		4,743,203					
Cash Adjustments	(1,871)	22,101							
<b>Ending Cash Balance</b>	<b>7,993,003</b>	<b>4,743,203</b>		<b>3,948,929</b>	<b>4,698,286</b>				
Cash Reserves Target	2,566,098	2,733,932		2,310,044					

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

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

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

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

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



**City of South Bend, Indiana**  
**Monthly Financial Report**  
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<b>Fund Name</b>	MVH Restricted Fund					<b>Fund Number</b>	266		
<b>Fund Type</b>	Special Revenue Funds								
<b>Control</b>	City Funds								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Intergov./ Shared Revenues	-	3,209,051	3,041,250	3,041,250	1,599,004		1,599,004	1,442,246	53%
Interest Earnings	-	15,007	144	14,000	9,305		9,305	4,695	66%
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>3,224,058</b>	<b>3,041,394</b>	<b>3,055,250</b>	<b>1,608,309</b>		<b>1,608,309</b>	<b>1,446,941</b>	<b>53%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	290,561	988,102	988,102	-	-	-	988,102	0%
Fringe Benefits	-	148,185	441,276	441,276	-	-	-	441,276	0%
<b>Total Personnel</b>	<b>-</b>	<b>438,746</b>	<b>1,429,378</b>	<b>1,429,378</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,429,378</b>	<b>0%</b>
<b>Supplies</b>	<b>-</b>	<b>1,355,841</b>	<b>1,157,640</b>	<b>1,187,026</b>	<b>628,552</b>	<b>46,041</b>	<b>674,593</b>	<b>512,433</b>	<b>57%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	774,629	439,246	1,339,246	74,978	-	74,978	1,264,268	6%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>774,629</b>	<b>439,246</b>	<b>1,339,246</b>	<b>74,978</b>	<b>-</b>	<b>74,978</b>	<b>1,264,268</b>	<b>6%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>2,569,216</b>	<b>3,026,264</b>	<b>3,955,650</b>	<b>703,531</b>	<b>46,041</b>	<b>749,572</b>	<b>3,206,079</b>	<b>19%</b>
<b>Net Surplus / (Deficit)</b>	<b>-</b>	<b>654,842</b>	<b>15,130</b>	<b>(900,400)</b>	<b>904,778</b>		<b>858,737</b>		
Beginning Cash Balance	-	-		650,402					
Cash Adjustments	-	(4,440)		-					
<b>Ending Cash Balance</b>	<b>-</b>	<b>650,402</b>		<b>(249,998)</b>	<b>1,737,549</b>				
Cash Reserves Target	-	-		-					
							<b>Cash Reserves Target</b>		
							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.

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<b>Fund Name</b>	Local Roads & Streets					<b>Fund Number</b>	251			
<b>Fund Type</b>	Special Revenue Funds									
<b>Control</b>	City Funds									
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
<b>Revenue</b>										
Intergov./ Shared Revenues	1,827,580	1,858,579	1,539,462	1,539,462	1,033,263		1,033,263	506,199	67%	
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	34,098	32,772		32,772	1,326	96%	
Other Income	412,635	38,375	-	15,860	15,860		15,860	-	100%	
Interfund Transfers In	-	2,500,000	-	-	-		-	-	-	
<b>Total Revenue</b>	<b>2,602,744</b>	<b>4,646,528</b>	<b>1,893,560</b>	<b>1,939,420</b>	<b>1,124,884</b>		<b>1,124,884</b>	<b>814,536</b>	<b>58%</b>	
<b>Expenditures by Type</b>										
Supplies	555,400	63,646	250,000	278,876	3,828	51,189	55,017	223,859	20%	
<b>Services &amp; Charges</b>										
Professional Services	14,000	175,032	80,000	681,081	94,328	546,754	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%	
<b>Total Services &amp; Charges</b>	<b>1,062,621</b>	<b>1,173,890</b>	<b>2,345,000</b>	<b>3,266,292</b>	<b>275,649</b>	<b>729,943</b>	<b>1,005,591</b>	<b>2,260,701</b>	<b>31%</b>	
Capital	391,854	2,095,286	400,000	2,252,797	647,018	1,621,526	2,268,544	(15,747)	101%	
<b>Total Expenditures</b>	<b>2,009,875</b>	<b>3,332,822</b>	<b>2,995,000</b>	<b>5,797,965</b>	<b>926,495</b>	<b>2,402,658</b>	<b>3,329,153</b>	<b>2,468,813</b>	<b>57%</b>	
<b>Net Surplus / (Deficit)</b>	<b>592,869</b>	<b>1,313,706</b>	<b>(1,101,440)</b>	<b>(3,858,545)</b>	<b>198,390</b>		<b>(2,204,268)</b>			
Beginning Cash Balance	3,340,696	3,919,938		5,233,148		<b>Cash Reserves Target</b>				
Cash Adjustments	(13,628)	(495)		-						
<b>Ending Cash Balance</b>	<b>3,919,938</b>	<b>5,233,148</b>		<b>1,374,603</b>	<b>5,488,225</b>	No reserve requirement				
Cash Reserves Target	-	-		-						

**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.

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<b>Fund Name</b>	LOIT Special Distribution					<b>Fund Number</b>	257		
<b>Fund Type</b>	Special Revenue Funds								
<b>Control</b>	City Funds								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Intergov./ Grants	670,000	-	-	745	745		745	-	100%
Interest Earnings	37,969	10,922	2,181	2,181	749		749	1,432	34%
Other Income	185,734	92,453	-	-	-		-	-	-
Interfund Transfers In	254,000	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>1,147,703</b>	<b>103,375</b>	<b>2,181</b>	<b>2,926</b>	<b>1,494</b>		<b>1,494</b>	<b>1,432</b>	<b>51%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
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	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>1,730,739</b>	<b>257,469</b>	<b>-</b>	<b>23,860</b>	<b>15,349</b>	<b>8,511</b>	<b>23,860</b>	<b>-</b>	<b>100%</b>
<b>Capital</b>	<b>939,155</b>	<b>434,025</b>	<b>-</b>	<b>140,227</b>	<b>30,810</b>	<b>109,417</b>	<b>140,227</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>2,669,894</b>	<b>691,494</b>	<b>-</b>	<b>164,087</b>	<b>46,159</b>	<b>117,928</b>	<b>164,087</b>	<b>-</b>	<b>100%</b>
<b>Net Surplus / (Deficit)</b>	<b>(1,522,191)</b>	<b>(588,119)</b>	<b>2,181</b>	<b>(161,161)</b>	<b>(44,665)</b>		<b>(162,593)</b>		
Beginning Cash Balance	2,281,338	757,509		170,735					
Cash Adjustments	(1,638)	1,345		-					
<b>Ending Cash Balance</b>	<b>757,509</b>	<b>170,735</b>		<b>9,574</b>	<b>126,362</b>				
Cash Reserves Target	-	-		-					

<b>Cash Reserves Target</b>
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.

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<b>Fund Name</b>	Local Road & Bridge Grant	<b>Fund Number</b>	265
<b>Fund Type</b>	Special Revenue Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Grants	-	553,253	1,000,000	1,000,000	262,275		262,275	737,725	26%
Interest Earnings	6,282	10,466	2,656	4,156	3,480		3,480	676	84%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	1,370,500	553,253	1,000,000	1,000,000	-		-	1,000,000	0%
<b>Total Revenue</b>	<b>1,376,782</b>	<b>1,116,972</b>	<b>2,002,656</b>	<b>2,004,156</b>	<b>265,755</b>		<b>265,755</b>	<b>1,738,401</b>	<b>13%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
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	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>2,039,640</b>	<b>996,856</b>	<b>2,000,000</b>	<b>2,974,341</b>	<b>95,401</b>	<b>893,987</b>	<b>989,388</b>	<b>1,984,953</b>	<b>33%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>2,039,640</b>	<b>996,856</b>	<b>2,000,000</b>	<b>2,974,341</b>	<b>95,401</b>	<b>893,987</b>	<b>989,388</b>	<b>1,984,953</b>	<b>33%</b>

<b>Net Surplus / (Deficit)</b>	<b>(662,857)</b>	<b>120,116</b>	<b>2,656</b>	<b>(970,185)</b>	<b>170,355</b>		<b>(723,632)</b>						
Beginning Cash Balance	992,943	329,373		449,431		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: center;"><b>Cash Reserves Target</b></th> </tr> <tr> <td colspan="2" style="text-align: center;">No reserve requirement - Grant fund - spend down to zero</td> </tr> </table>				<b>Cash Reserves Target</b>		No reserve requirement - Grant fund - spend down to zero	
<b>Cash Reserves Target</b>													
No reserve requirement - Grant fund - spend down to zero													
Cash Adjustments	(712)	(58)		-									
<b>Ending Cash Balance</b>	<b>329,373</b>	<b>449,431</b>		<b>(520,754)</b>	<b>620,556</b>								
Cash Reserves Target	-	-		-									

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

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

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

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<b>Fund Name</b>	Major Moves Construction	<b>Fund Number</b>	412
<b>Fund Type</b>	Capital Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Grants	-	-	-	669	668		668	1	100%
Interest Earnings	50,664	69,658	8,000	20,000	12,677		12,677	7,324	63%
Other Income	493,328	584,181	493,328	493,328	246,664		246,664	246,664	50%
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>543,992</b>	<b>653,840</b>	<b>501,328</b>	<b>513,997</b>	<b>260,009</b>		<b>260,009</b>	<b>253,989</b>	<b>51%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	1,502	500,000	597,870	26,122	71,748	97,870	500,000	16%
Repairs & Maintenance	671,364	710,820	-	142,099	29,554	112,545	142,099	-	100%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>671,364</b>	<b>712,322</b>	<b>500,000</b>	<b>739,969</b>	<b>55,676</b>	<b>184,293</b>	<b>239,969</b>	<b>500,000</b>	<b>32%</b>
<b>Capital</b>	<b>7,090</b>	<b>513,712</b>	<b>-</b>	<b>932,316</b>	<b>635,332</b>	<b>79,190</b>	<b>714,522</b>	<b>217,794</b>	<b>77%</b>
<b>Total Expenditures</b>	<b>678,454</b>	<b>1,226,034</b>	<b>500,000</b>	<b>1,672,285</b>	<b>691,008</b>	<b>263,482</b>	<b>954,491</b>	<b>717,794</b>	<b>57%</b>

<b>Net Surplus / (Deficit)</b>	(134,462)	(572,194)	1,328	(1,158,288)	(430,999)	(694,482)
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Beginning Cash Balance	2,910,880	2,765,949	2,195,972			<b>Cash Reserves Target</b> No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	(10,469)	2,216	-			
<b>Ending Cash Balance</b>	<b>2,765,949</b>	<b>2,195,972</b>	<b>1,037,684</b>	<b>1,769,140</b>		
Cash Reserves Target	-	-	-	-		

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

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

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

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	5,408,816	5,463,922	5,604,450	5,604,450	3,219,586		3,219,586	2,384,864	57%
Interest Earnings	9,741	12,252	-	5,000	2,258		2,258	2,742	45%
Other Income	75,596	13,220	12,700	102,286	98,446		98,446	3,840	96%
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>5,494,152</b>	<b>5,489,395</b>	<b>5,617,150</b>	<b>5,711,736</b>	<b>3,320,290</b>		<b>3,320,290</b>	<b>2,391,446</b>	<b>58%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	1,067,278	1,030,068	1,132,274	1,132,274	649,566	-	649,566	482,708	57%
Fringe Benefits	502,791	421,865	518,320	518,320	292,977	-	292,977	225,343	57%
<b>Total Personnel</b>	<b>1,570,069</b>	<b>1,451,934</b>	<b>1,650,594</b>	<b>1,650,594</b>	<b>942,543</b>	<b>-</b>	<b>942,543</b>	<b>708,051</b>	<b>57%</b>

<b>Supplies</b>	<b>277,367</b>	<b>254,413</b>	<b>424,000</b>	<b>454,360</b>	<b>193,678</b>	<b>4,955</b>	<b>198,634</b>	<b>255,726</b>	<b>44%</b>
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<b>Services &amp; Charges</b>									
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	626,055	-	626,055	93,945	87%
Interfund Allocations	851,115	998,406	958,978	958,978	559,403	-	559,403	399,575	58%
Other Services & Charges	884,322	998,584	1,036,700	1,041,146	625,436	331,820	957,256	83,890	92%
Interfund Transfers Out	1,004,039	1,053,026	1,231,349	1,231,349	745,000	-	745,000	486,349	61%
<b>Total Services &amp; Charges</b>	<b>3,726,338</b>	<b>3,862,416</b>	<b>3,982,120</b>	<b>3,986,566</b>	<b>2,555,973</b>	<b>331,820</b>	<b>2,887,793</b>	<b>1,098,773</b>	<b>72%</b>

<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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<b>Total Expenditures</b>	<b>5,573,774</b>	<b>5,568,762</b>	<b>6,056,714</b>	<b>6,091,520</b>	<b>3,692,195</b>	<b>336,775</b>	<b>4,028,970</b>	<b>2,062,550</b>	<b>66%</b>
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<b>Net Surplus / (Deficit)</b>	<b>(79,622)</b>	<b>(79,367)</b>	<b>(439,564)</b>	<b>(379,784)</b>	<b>(371,904)</b>		<b>(708,680)</b>		
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Beginning Cash Balance	533,909	525,571		449,145					
Cash Adjustments	71,284	2,941		-					
<b>Ending Cash Balance</b>	<b>525,571</b>	<b>449,145</b>		<b>69,361</b>	<b>212,811</b>				
Cash Reserves Target	557,377	556,876		609,152					

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

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

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

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

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<b>Fund Name</b>	Solid Waste Capital	<b>Fund Number</b>	611
<b>Fund Type</b>	Enterprise Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	1,642	5,423	617	617	672		672	(55)	109%
Debt Proceeds	-	-	-	-	-		-	-	-
Other Income	1,435	-	-	-	-		-	-	-
Interfund Transfers In	1,004,039	1,053,026	1,231,349	1,231,349	745,000		745,000	486,349	61%
<b>Total Revenue</b>	<b>1,007,115</b>	<b>1,058,449</b>	<b>1,231,966</b>	<b>1,231,966</b>	<b>745,672</b>		<b>745,672</b>	<b>486,294</b>	<b>61%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	937,090	970,891	1,159,236	1,159,236	576,107	206,228	782,335	376,901	67%
Debt Service Interest & Fees	65,381	67,113	72,113	72,113	31,608	17,665	49,274	22,839	68%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>1,002,470</b>	<b>1,038,004</b>	<b>1,231,349</b>	<b>1,231,349</b>	<b>607,715</b>	<b>223,893</b>	<b>831,608</b>	<b>399,740</b>	<b>68%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>94,000</b>	<b>53,416</b>	<b>38,802</b>	<b>92,218</b>	<b>1,782</b>	<b>98%</b>
<b>Total Expenditures</b>	<b>1,002,470</b>	<b>1,038,004</b>	<b>1,231,349</b>	<b>1,325,349</b>	<b>661,131</b>	<b>262,696</b>	<b>923,826</b>	<b>401,522</b>	<b>70%</b>

<b>Net Surplus / (Deficit)</b>	<b>4,645</b>	<b>20,445</b>	<b>617</b>	<b>(93,383)</b>	<b>84,542</b>	<b>(178,154)</b>
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Beginning Cash Balance	39,995	44,494		64,925		<b>Cash Reserves Target</b> No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	(146)	(15)		-		
<b>Ending Cash Balance</b>	<b>44,494</b>	<b>64,925</b>		<b>(28,458)</b>	<b>149,578</b>	
Cash Reserves Target	-	-		-	-	

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

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

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

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<b>Fund Name</b>	<b>Water Works Operations</b>	<b>Fund Number</b>	<b>620</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>		
<b>Control</b>	<b>City Funds</b>		

	2018	2019	2020	2020	2020	2020	Total		
	Actual	Actual	Original Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	15,388,333	18,428,418	19,419,036	19,419,036	10,565,216		10,565,216	8,853,820	54%
Interest Earnings	52,112	89,938	30,000	30,000	18,783		18,783	11,217	63%
Other Income	33,327	37,155	47,500	57,613	27,267		27,267	30,346	47%
Interfund Allocation Reimb	1,390,950	1,734,889	1,788,327	1,788,327	1,043,192		1,043,192	745,135	58%
Interfund Transfers In	108,690	159,826	100,000	100,000	50,598		50,598	49,402	51%
<b>Total Revenue</b>	<b>16,973,411</b>	<b>20,450,225</b>	<b>21,384,863</b>	<b>21,394,976</b>	<b>11,705,056</b>		<b>11,705,056</b>	<b>9,689,920</b>	<b>55%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	3,495,419	3,287,529	3,665,888	3,665,888	1,936,622	-	1,936,622	1,729,266	53%
Fringe Benefits	1,684,791	1,287,012	1,526,296	1,526,296	848,631	-	848,631	677,665	56%
<b>Total Personnel</b>	<b>5,180,210</b>	<b>4,574,540</b>	<b>5,192,184</b>	<b>5,192,184</b>	<b>2,785,253</b>	<b>-</b>	<b>2,785,253</b>	<b>2,406,931</b>	<b>54%</b>

<b>Supplies</b>	<b>1,319,059</b>	<b>1,499,242</b>	<b>1,681,960</b>	<b>1,809,578</b>	<b>743,658</b>	<b>126,820</b>	<b>870,478</b>	<b>939,100</b>	<b>48%</b>
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<b>Services &amp; Charges</b>									
Professional Services	545,752	891,024	774,500	1,211,416	476,916	387,900	864,815	346,601	71%
Printing & Advertising	469	1,165	10,359	10,359	1,082	-	1,082	9,278	10%
Utilities	777,050	769,708	833,700	833,700	438,082	-	438,082	395,618	53%
Education & Training	11,331	10,627	30,175	36,960	6,842	2,240	9,082	27,878	25%
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	265,859	51,103	316,962	181,223	64%
Interfund Allocations	1,339,518	1,979,352	2,184,334	2,184,334	1,274,194	-	1,274,194	910,140	58%
Debt Service Principal	394,755	396,892	402,017	402,017	302,055	-	302,055	99,962	75%
Debt Service Interest & Fees	35,731	23,014	15,525	15,525	13,890	-	13,890	1,635	89%
Other Services & Charges	2,049,852	3,008,526	3,383,350	3,600,807	1,684,542	212,679	1,897,221	1,703,586	53%
Interfund Transfers Out	2,047,442	5,539,552	5,953,486	5,953,486	3,050,274	-	3,050,274	2,903,212	51%
PILOT	1,730,831	1,662,624	1,629,442	1,629,442	950,507	-	950,507	678,935	58%
<b>Total Services &amp; Charges</b>	<b>9,294,853</b>	<b>14,606,609</b>	<b>15,625,838</b>	<b>16,394,981</b>	<b>8,466,887</b>	<b>654,754</b>	<b>9,121,641</b>	<b>7,273,342</b>	<b>56%</b>

<b>Capital</b>	-	-	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	<b>15,794,122</b>	<b>20,680,391</b>	<b>22,499,982</b>	<b>23,396,743</b>	<b>11,995,798</b>	<b>781,573</b>	<b>12,777,372</b>	<b>10,619,373</b>	<b>55%</b>
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<b>Net Surplus / (Deficit)</b>	<b>1,179,289</b>	<b>(230,166)</b>	<b>(1,115,119)</b>	<b>(2,001,767)</b>	<b>(290,742)</b>		<b>(1,072,315)</b>		
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Beginning Cash Balance	3,482,307	4,618,205		4,204,418					
Cash Adjustments	(43,391)	(183,621)		-					
<b>Ending Cash Balance</b>	<b>4,618,205</b>	<b>4,204,418</b>		<b>2,202,651</b>	<b>3,640,372</b>				
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.



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<b>Fund Name</b>	Water Works Capital	<b>Fund Number</b>	622
<b>Fund Type</b>	Enterprise Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	225,863	192,850	100,000	200,965	199,675		199,675	1,291	99%
Interest Earnings	35,872	90,537	25,000	45,000	34,257		34,257	10,743	76%
Interfund Transfers In	8,053	3,241,000	3,862,000	3,862,000	2,252,843		2,252,843	1,609,157	58%
<b>Total Revenue</b>	<b>269,787</b>	<b>3,524,387</b>	<b>3,987,000</b>	<b>4,107,965</b>	<b>2,486,775</b>		<b>2,486,775</b>	<b>1,621,191</b>	<b>61%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	11,896	65,611	-	113,792	11,669	102,123	113,791	1	100%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>11,896</b>	<b>65,611</b>	<b>-</b>	<b>113,792</b>	<b>11,669</b>	<b>102,123</b>	<b>113,791</b>	<b>1</b>	<b>100%</b>
<b>Capital</b>	<b>512,295</b>	<b>1,147,043</b>	<b>3,142,000</b>	<b>4,756,255</b>	<b>397,267</b>	<b>378,836</b>	<b>776,104</b>	<b>3,980,151</b>	<b>16%</b>
<b>Total Expenditures</b>	<b>524,191</b>	<b>1,212,655</b>	<b>3,142,000</b>	<b>4,870,047</b>	<b>408,936</b>	<b>480,959</b>	<b>889,895</b>	<b>3,980,152</b>	<b>18%</b>

<b>Net Surplus / (Deficit)</b>	<b>(254,403)</b>	<b>2,311,733</b>	<b>845,000</b>	<b>(762,082)</b>	<b>2,077,839</b>	<b>1,596,880</b>
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Beginning Cash Balance	2,150,002	1,888,226		4,187,432			<b>Cash Reserves Target</b> No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	(7,373)	(12,526)		-			
<b>Ending Cash Balance</b>	<b>1,888,226</b>	<b>4,187,432</b>		<b>3,425,350</b>	<b>6,282,282</b>		
Cash Reserves Target	-	-		-			

**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:**

<b>Building Improvements:</b> \$235,000 • 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  <b>Vehicles &amp; Equipment:</b> \$527,000 • (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  <b>Booster Pump Stations:</b> \$78,000 • Locust booster station - \$12,000 • Topsfield booster station - \$12,000 • Winterberry booster station - \$54,000  <b>Wells:</b> \$179,000 • Carriage Hills well field - \$64,000 • Cleveland North well field - \$115,000	<b>Mains:</b> \$680,000 • Water main, hydrant, and valve replacement; includes hydrostop tapping, line stop, Inserta valve (1) - \$80,000  <b>North Station Filtration Plant Rehabilitation:</b> \$672,000 (2020) / \$950,000 (2019) Upgrades and replacements include: • outdated chlorine gas system • scrubber chemical • filter media • raw water piping • dehumidification system • HVAC compressors • outdated PLCs • high service pumps  <b>Pinkhook Filtration Plant Rehabilitation:</b> \$771,000 (2020) / \$2M overall budget Project elements include: • 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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<b>Fund Name</b>	Water Works Customer Deposit	<b>Fund Number</b>	624
<b>Fund Type</b>	Enterprise Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	26,882	39,720	20,000	20,000	7,973		7,973	12,027	40%
<b>Total Revenue</b>	<b>26,882</b>	<b>39,720</b>	<b>20,000</b>	<b>20,000</b>	<b>7,973</b>		<b>7,973</b>	<b>12,027</b>	<b>40%</b>

<b>Expenditures</b>									
Interfund Transfers Out	24,957	34,076	20,000	20,000	13,200	-	13,200	6,800	66%
<b>Total Expenditures</b>	<b>24,957</b>	<b>34,076</b>	<b>20,000</b>	<b>20,000</b>	<b>13,200</b>	<b>-</b>	<b>13,200</b>	<b>6,800</b>	<b>66%</b>

<b>Net Surplus / (Deficit)</b>	1,925	5,643	-	-	(5,227)		(5,227)
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Beginning Cash Balance	1,518,552	1,298,632		1,287,448		<b>Cash Reserves Target</b>  100% cash reserves for customer deposits
Cash Adjustments	(221,845)	(16,827)		-		
<b>Ending Cash Balance</b>	<b>1,298,632</b>	<b>1,287,448</b>		<b>1,287,448</b>	<b>1,292,520</b>	
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).

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<b>Fund Name</b>	Water Works Sinking (Debt Service)	<b>Fund Number</b>	625
<b>Fund Type</b>	Enterprise Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	15,393	26,869	20,000	20,000	6,431		6,431	13,569	32%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	1,987,140	2,013,000	1,821,486	1,821,486	710,500		710,500	1,110,986	39%
<b>Total Revenue</b>	<b>2,002,533</b>	<b>2,039,869</b>	<b>1,841,486</b>	<b>1,841,486</b>	<b>716,931</b>		<b>716,931</b>	<b>1,124,555</b>	<b>39%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
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	7,593	-	7,593	12,407	38%
<b>Total Services &amp; Charges</b>	<b>300,794</b>	<b>3,483,048</b>	<b>1,841,486</b>	<b>1,841,486</b>	<b>229,068</b>	<b>1,279,161</b>	<b>1,508,230</b>	<b>333,257</b>	<b>82%</b>

<b>Capital</b>	-	-	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	<b>300,794</b>	<b>3,483,048</b>	<b>1,841,486</b>	<b>1,841,486</b>	<b>229,068</b>	<b>1,279,161</b>	<b>1,508,230</b>	<b>333,257</b>	<b>82%</b>
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<b>Net Surplus / (Deficit)</b>	<b>1,701,739</b>	<b>(1,443,179)</b>	<b>-</b>	<b>-</b>	<b>487,863</b>	<b>(791,298)</b>			
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Beginning Cash Balance	28,105	1,726,068		286,131					
Cash Adjustments	(3,776)	3,242		-					
<b>Ending Cash Balance</b>	<b>1,726,068</b>	<b>286,131</b>		<b>286,131</b>	<b>774,484</b>				
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).

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<b>Fund Name</b>	Water Works Bond Reserve	<b>Fund Number</b>	626
<b>Fund Type</b>	Enterprise Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	25,420	39,016	20,000	20,000	8,857		8,857	11,143	44%
<b>Total Revenue</b>	<b>25,420</b>	<b>39,016</b>	<b>20,000</b>	<b>20,000</b>	<b>8,857</b>		<b>8,857</b>	<b>11,143</b>	<b>44%</b>

<b>Expenditures</b>									
Interfund Transfers Out	24,000	34,582	20,000	20,000	-	-	-	20,000	0%
<b>Total Expenditures</b>	<b>24,000</b>	<b>34,582</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>0%</b>

<b>Net Surplus / (Deficit)</b>	1,420	4,434	-	-	8,857		8,857
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Beginning Cash Balance	1,426,658	1,422,922		1,427,971		<b>Cash Reserves Target</b> 100% cash reserves per bond covenants and Crowe Horwath
Cash Adjustments	(5,156)	615		-		
<b>Ending Cash Balance</b>	<b>1,422,922</b>	<b>1,427,971</b>		<b>1,427,971</b>	<b>1,439,219</b>	
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.

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<b>Fund Name</b>	Water Works Reserve Operations & Maintenance	<b>Fund Number</b>	629
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<b>Fund Type</b>	Enterprise Funds
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<b>Control</b>	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	47,204	78,460	40,000	40,000	18,022		18,022	21,978	45%
Interfund Transfers In	52,249	225,552	200,000	200,000	16,931		16,931	183,069	8%
<b>Total Revenue</b>	<b>99,453</b>	<b>304,012</b>	<b>240,000</b>	<b>240,000</b>	<b>34,953</b>		<b>34,953</b>	<b>205,047</b>	<b>15%</b>
<b>Expenditures</b>									
Interfund Transfers Out	43,905	65,938	40,000	40,000	29,805	-	29,805	10,195	75%
<b>Total Expenditures</b>	<b>43,905</b>	<b>65,938</b>	<b>40,000</b>	<b>40,000</b>	<b>29,805</b>	<b>-</b>	<b>29,805</b>	<b>10,195</b>	<b>75%</b>

<b>Net Surplus / (Deficit)</b>	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		<b>Cash Reserves Target</b> 16.67% of annual operating expenses in Fund 620, net of transfers
Cash Adjustments	(9,797)	784		-		
<b>Ending Cash Balance</b>	<b>2,663,672</b>	<b>2,902,529</b>		<b>3,102,529</b>	<b>2,912,652</b>	
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).

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<b>Fund Name</b>	Sewer Repair Insurance					<b>Fund Number</b>	640		
<b>Fund Type</b>	Enterprise Funds								
<b>Control</b>	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	640,050	652,271	645,105	645,105	387,954		387,954	257,151	60%
Interest Earnings	34,121	57,505	25,197	25,197	13,373		13,373	11,824	53%
Other Income	-	365	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>674,171</b>	<b>710,141</b>	<b>670,302</b>	<b>670,302</b>	<b>401,327</b>		<b>401,327</b>	<b>268,975</b>	<b>60%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	148,298	108,341	115,313	115,313	67,691	-	67,691	47,622	59%
Fringe Benefits	69,760	44,267	48,247	48,247	30,022	-	30,022	18,225	62%
<b>Total Personnel</b>	<b>218,059</b>	<b>152,608</b>	<b>163,560</b>	<b>163,560</b>	<b>97,713</b>	<b>-</b>	<b>97,713</b>	<b>65,847</b>	<b>60%</b>
<b>Supplies</b>	<b>32,495</b>	<b>29,334</b>	<b>16,265</b>	<b>44,785</b>	<b>20,584</b>	<b>10,091</b>	<b>30,674</b>	<b>14,111</b>	<b>68%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	700	700	-	-	-	700	0%
Repairs & Maintenance	250,641	291,547	386,000	435,424	360,407	1,304	361,711	73,713	83%
Interfund Allocations	17,868	75,495	84,511	84,511	49,296	-	49,296	35,215	58%
Other Services & Charges	6,150	3,828	6,500	13,375	8,023	-	8,023	5,352	60%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>274,659</b>	<b>370,870</b>	<b>477,711</b>	<b>534,010</b>	<b>417,726</b>	<b>1,304</b>	<b>419,030</b>	<b>114,980</b>	<b>78%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>525,213</b>	<b>552,812</b>	<b>657,536</b>	<b>742,355</b>	<b>536,022</b>	<b>11,395</b>	<b>547,417</b>	<b>194,938</b>	<b>74%</b>
<b>Net Surplus / (Deficit)</b>	<b>148,958</b>	<b>157,329</b>	<b>12,766</b>	<b>(72,053)</b>	<b>(134,695)</b>		<b>(146,090)</b>		
Beginning Cash Balance	1,866,378	2,014,803		2,173,605		<b>Cash Reserves Target</b>			
Cash Adjustments	(533)	1,473		-					
<b>Ending Cash Balance</b>	<b>2,014,803</b>	<b>2,173,605</b>		<b>2,101,552</b>	<b>2,077,019</b>				
Cash Reserves Target	131,303	138,203		185,589		25% of Annual expenditures			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Fund Name</b>	<b>Sewage Works Operations</b>	<b>Fund Number</b>	<b>641</b>
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<b>Fund Type</b>	<b>Enterprise Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	2018	2019	2020	2020	2020	2020	Total		
	Actual	Actual	Original Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	38,517,931	39,245,887	38,680,677	38,680,677	21,248,323		21,248,323	17,432,354	55%
Interest Earnings	234,125	387,785	45,000	90,000	58,688		58,688	31,312	65%
Other Income	98,616	93,446	50,784	73,116	23,139		23,139	49,977	32%
Interfund Allocation Reimb	-	421,463	446,759	446,759	260,614		260,614	186,145	58%
Interfund Transfers In	456,442	327,330	145,000	145,000	61,709		61,709	83,291	43%
<b>Total Revenue</b>	<b>39,307,114</b>	<b>40,475,911</b>	<b>39,368,220</b>	<b>39,435,552</b>	<b>21,652,473</b>		<b>21,652,473</b>	<b>17,783,079</b>	<b>55%</b>

<b>Expenditures by Division</b>									
Sewers	6,335,739	5,790,685	6,803,657	9,361,910	3,094,582	3,178,189	6,272,771	3,089,139	67%
Concrete Crew	387,496	418,317	517,611	535,869	235,257	266	235,523	300,346	44%
Wastewater	29,273,354	32,455,408	34,798,285	36,154,401	25,928,119	1,544,594	27,472,713	8,681,688	76%
Organic Resources	1,557,590	1,609,596	1,656,029	1,663,929	1,045,028	114,156	1,159,184	504,745	70%
<b>Total Expenditures</b>	<b>37,554,179</b>	<b>40,274,007</b>	<b>43,775,582</b>	<b>47,716,109</b>	<b>30,302,986</b>	<b>4,837,205</b>	<b>35,140,191</b>	<b>12,575,918</b>	<b>74%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	5,069,496	4,674,220	5,162,463	5,162,463	2,697,586	-	2,697,586	2,464,877	52%
Fringe Benefits	2,267,846	1,739,623	2,042,077	2,042,077	1,148,880	-	1,148,880	893,197	56%
<b>Total Personnel</b>	<b>7,337,342</b>	<b>6,413,843</b>	<b>7,204,540</b>	<b>7,204,540</b>	<b>3,846,467</b>	<b>-</b>	<b>3,846,467</b>	<b>3,358,074</b>	<b>53%</b>

<b>Supplies</b>	<b>1,747,634</b>	<b>1,739,090</b>	<b>2,214,711</b>	<b>2,605,549</b>	<b>1,009,169</b>	<b>365,753</b>	<b>1,374,923</b>	<b>1,230,626</b>	<b>53%</b>
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<b>Services &amp; Charges</b>									
Professional Services	1,364,991	1,634,972	1,601,000	2,066,443	458,971	771,046	1,230,017	836,426	60%
Printing & Advertising	746	297	9,711	9,961	405	-	405	9,556	4%
Utilities	1,045,885	1,206,860	1,314,860	1,318,164	711,121	11,817	722,939	595,225	55%
Education & Training	12,948	17,885	41,500	41,500	8,432	223	8,655	32,845	21%
Travel	15,961	10,139	48,000	48,656	6,202	-	6,202	42,454	13%
Repairs & Maintenance	1,278,587	2,267,292	1,903,834	2,082,129	841,355	199,544	1,040,898	1,041,231	50%
Interfund Allocations	3,820,255	5,730,856	5,645,332	5,645,332	3,293,102	-	3,293,102	2,352,230	58%
Debt Service Principal	602,115	564,025	523,738	523,738	415,173	23,322	438,495	85,243	84%
Debt Service Interest & Fees	41,596	25,784	16,278	16,278	14,878	169	15,047	1,231	92%
Other Services & Charges	2,986,905	2,909,301	2,877,627	5,779,368	1,236,742	3,465,331	4,702,073	1,077,295	81%
Interfund Transfers Out	12,697,559	13,075,295	15,782,102	15,782,102	15,782,102	-	15,782,102	1	100%
PILOT	4,601,656	4,678,366	4,592,349	4,592,349	2,678,869	-	2,678,869	1,913,480	58%
<b>Total Services &amp; Charges</b>	<b>28,469,203</b>	<b>32,121,074</b>	<b>34,356,331</b>	<b>37,906,020</b>	<b>25,447,350</b>	<b>4,471,452</b>	<b>29,918,802</b>	<b>7,987,217</b>	<b>79%</b>

<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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<b>Total Expenditures</b>	<b>37,554,179</b>	<b>40,274,007</b>	<b>43,775,582</b>	<b>47,716,109</b>	<b>30,302,986</b>	<b>4,837,205</b>	<b>35,140,191</b>	<b>12,575,917</b>	<b>74%</b>
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<b>Net Surplus / (Deficit)</b>	<b>1,752,935</b>	<b>201,904</b>	<b>(4,407,362)</b>	<b>(8,280,557)</b>	<b>(8,650,513)</b>		<b>(13,487,718)</b>		
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Beginning Cash Balance	13,004,372	15,164,622		15,409,455					
Cash Adjustments	407,315	42,928		-					
<b>Ending Cash Balance</b>	<b>15,164,622</b>	<b>15,409,455</b>		<b>7,128,898</b>	<b>6,818,808</b>				
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).

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<b>Fund Name</b>	Sewage Works Capital	<b>Fund Number</b>	642
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<b>Fund Type</b>	Enterprise Funds
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<b>Control</b>	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	691,413	475,488	300,000	459,698	456,588		456,588	3,111	99%
Interest Earnings	150,885	282,731	60,000	130,000	99,769		99,769	30,231	77%
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%
<b>Total Revenue</b>	<b>4,062,227</b>	<b>5,758,219</b>	<b>8,271,000</b>	<b>8,500,698</b>	<b>8,467,357</b>		<b>8,467,357</b>	<b>33,342</b>	<b>100%</b>

**Expenditures by Type**

<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Capital</b>	<b>2,291,171</b>	<b>5,421,771</b>	<b>7,661,000</b>	<b>14,079,020</b>	<b>2,378,653</b>	<b>4,079,623</b>	<b>6,458,276</b>	<b>7,620,744</b>	<b>46%</b>
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<b>Total Expenditures</b>	<b>2,291,171</b>	<b>5,421,771</b>	<b>7,661,000</b>	<b>14,079,020</b>	<b>2,378,653</b>	<b>4,079,623</b>	<b>6,458,276</b>	<b>7,620,744</b>	<b>46%</b>
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<b>Net Surplus / (Deficit)</b>	<b>1,771,056</b>	<b>336,448</b>	<b>610,000</b>	<b>(5,578,322)</b>	<b>6,088,703</b>	<b>2,009,081</b>
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Beginning Cash Balance	7,359,724	9,100,782		9,417,064		<b>Cash Reserves Target</b> No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	(29,997)	(20,166)		-		
<b>Ending Cash Balance</b>	<b>9,100,782</b>	<b>9,417,064</b>		<b>3,838,742</b>	<b>15,545,613</b>	
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"> <li>• (1) cargo van with CNG - \$36,000</li> <li>• (1) front end loader - \$310,000</li> <li>• (1) pickup truck with plow - \$40,000</li> <li>• (1) utility cart - \$15,000</li> </ul> <p>Sewers:</p> <ul style="list-style-type: none"> <li>• (2) vacuum sweepers - \$550,000</li> <li>• (1) hydro-excavator - \$275,000</li> <li>• (2) pickup trucks with CNG - \$65,000</li> <li>• (2) compressors - \$120,000</li> </ul>	<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"> <li>• Structural concrete repairs and tank coatings</li> <li>• Replace scrapper mechanism, bridges, drive assemblies, and handrail; rehabilitate weirs</li> <li>• Raise final clarifier 1-3 influent walls</li> </ul> <p>Aeration Basins 1-4: \$520K-\$600K</p> <ul style="list-style-type: none"> <li>• Replace pass 1-2 gates, provide new stop log frame and stop logs for east aeration tank influent channel isolation</li> <li>• Lengthen effluent weirs</li> <li>• Demolish old equipment and piping at tanks and in aeration gallery tunnel</li> </ul> <p>Disinfection Building: \$1.6M-\$2.2M</p> <ul style="list-style-type: none"> <li>• Replace chlorine and sulfur dioxide distribution systems; evaporators and scrubber system</li> <li>• Programmable logic controller and SCADA upgrades</li> </ul>
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<b>Fund Name</b>	Sewage Works Reserve Operations & Maintenance	<b>Fund Number</b>	643
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<b>Fund Type</b>	Enterprise Funds
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<b>Control</b>	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	94,712	151,410	120,000	120,000	34,305		34,305	85,695	29%
Interfund Transfers In	238,226	151,717	-	-	-		-	-	-
<b>Total Revenue</b>	<b>332,938</b>	<b>303,127</b>	<b>120,000</b>	<b>120,000</b>	<b>34,305</b>		<b>34,305</b>	<b>85,695</b>	<b>29%</b>

<b>Expenditures</b>									
Interfund Transfers Out	88,247	127,330	120,000	120,000	56,893		56,893	63,107	47%
<b>Total Expenditures</b>	<b>88,247</b>	<b>127,330</b>	<b>120,000</b>	<b>120,000</b>	<b>56,893</b>		<b>56,893</b>	<b>63,107</b>	<b>47%</b>

<b>Net Surplus / (Deficit)</b>	244,692	175,797	-	-	(22,588)		(22,588)		
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Beginning Cash Balance	5,160,858	5,385,946		5,563,851		<b>Cash Reserves Target</b> 16.67% of annual operating expenses in Fund #641, net of transfers			
Cash Adjustments	(19,604)	2,108		-					
<b>Ending Cash Balance</b>	<b>5,385,946</b>	<b>5,563,851</b>		<b>5,563,851</b>	<b>5,550,801</b>				
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).

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<b>Fund Name</b>	Sewage Sinking (Debt Service)	<b>Fund Number</b>	649
<b>Fund Type</b>	Enterprise Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	87,392	119,465	45,000	45,000	24,501		24,501	20,499	54%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	9,173,661	7,780,676	7,788,015	7,788,015	7,788,015		7,788,015	-	100%
<b>Total Revenue</b>	<b>9,261,052</b>	<b>7,900,141</b>	<b>7,833,015</b>	<b>7,833,015</b>	<b>7,812,516</b>		<b>7,812,516</b>	<b>20,499</b>	<b>100%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
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	-	-	-	-	-		-	-	-
<b>Total Services &amp; Charges</b>	<b>9,151,851</b>	<b>7,776,294</b>	<b>7,785,015</b>	<b>7,785,015</b>	<b>854,395</b>	<b>6,928,721</b>	<b>7,783,116</b>	<b>1,899</b>	<b>100%</b>

<b>Total Expenditures</b>	<b>9,151,851</b>	<b>7,776,294</b>	<b>7,785,015</b>	<b>7,785,015</b>	<b>854,395</b>	<b>6,928,721</b>	<b>7,783,116</b>	<b>1,899</b>	<b>100%</b>
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<b>Net Surplus / (Deficit)</b>	<b>109,202</b>	<b>123,847</b>	<b>48,000</b>	<b>48,000</b>	<b>6,958,121</b>		<b>29,400</b>		
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Beginning Cash Balance	857,884	963,679		1,087,745			<b>Cash Reserves Target</b>  100% cash reserves per bond covenants
Cash Adjustments	(3,407)	219		-			
<b>Ending Cash Balance</b>	<b>963,679</b>	<b>1,087,745</b>		<b>1,135,745</b>	<b>8,047,731</b>		
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).

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<b>Fund Name</b>	Sewage Debt Service Reserve	<b>Fund Number</b>	653
<b>Fund Type</b>	Enterprise Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	65,897	87,669	45,000	45,000	20,457		20,457	24,543	45%
<b>Total Revenue</b>	<b>65,897</b>	<b>87,669</b>	<b>45,000</b>	<b>45,000</b>	<b>20,457</b>		<b>20,457</b>	<b>24,543</b>	<b>45%</b>

<b>Total Expenditures</b>	-	-	-	-	-	-	-	-	-
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<b>Net Surplus / (Deficit)</b>	65,897	87,669	45,000	45,000	20,457		20,457		
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Beginning Cash Balance	4,138,349	4,204,246		4,291,915					
Cash Adjustments	-	-		-					
<b>Ending Cash Balance</b>	<b>4,204,246</b>	<b>4,291,915</b>		<b>4,336,915</b>	<b>4,312,373</b>				
Cash Reserves Target	4,204,246	4,291,915		4,336,915					

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

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

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

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

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<b>Fund Name</b>	Sewage Works Customer Deposit	<b>Fund Number</b>	654
<b>Fund Type</b>	Enterprise Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	-	3,107	25,000	25,000	3,139		3,139	21,861	13%
<b>Total Revenue</b>	-	3,107	25,000	25,000	3,139		3,139	21,861	13%

<b>Expenditures</b>									
Interfund Transfers Out	-	-	25,000	25,000	4,816	-	4,816	20,184	19%
<b>Total Expenditures</b>	-	-	25,000	25,000	4,816	-	4,816	20,184	19%

<b>Net Surplus / (Deficit)</b>	-	3,107	-	-	(1,677)	(1,677)
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Beginning Cash Balance	-	204,693		413,157			<b>Cash Reserves Target</b>  100% cash reserves for customer deposits
Cash Adjustments	204,693	205,357		-			
<b>Ending Cash Balance</b>	<b>204,693</b>	<b>413,157</b>		<b>413,157</b>	<b>568,874</b>		
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).

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<b>Fund Name</b>	<b>Project ReLeaf</b>					<b>Fund Number</b>	<b>655</b>		
<b>Fund Type</b>	<b>Special Revenue Funds</b>								
<b>Control</b>	<b>City Funds</b>								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Charges for Services	447,240	447,563	451,610	451,610	260,582		260,582	191,028	58%
Interest Earnings	14,198	15,370	4,949	4,949	3,002		3,002	1,947	61%
Other Income	-	103	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>461,438</b>	<b>463,036</b>	<b>456,559</b>	<b>456,559</b>	<b>263,583</b>		<b>263,583</b>	<b>192,975</b>	<b>58%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
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%
<b>Total Personnel</b>	<b>46,529</b>	<b>66,057</b>	<b>79,575</b>	<b>79,575</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>79,575</b>	<b>0%</b>
<b>Supplies</b>	<b>1,184</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>400</b>	<b>-</b>	<b>400</b>	<b>4,600</b>	<b>8%</b>
<b>Services &amp; Charges</b>									
Repairs & Maintenance	9,606	-	-	-	-	-	-	-	-
Interfund Allocations	31,381	40,243	42,385	42,385	24,725	-	24,725	17,660	58%
Debt Service Principal	48,404	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	576	-	-	-	-	-	-	-	-
Other Services & Charges	5,773	3,419	6,500	6,500	1,254	-	1,254	5,246	19%
Interfund Transfers Out	550,000	550,000	300,000	300,000	175,000	-	175,000	125,000	58%
<b>Total Services &amp; Charges</b>	<b>645,740</b>	<b>593,662</b>	<b>348,885</b>	<b>348,885</b>	<b>200,979</b>	<b>-</b>	<b>200,979</b>	<b>147,906</b>	<b>58%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>693,453</b>	<b>659,719</b>	<b>433,460</b>	<b>433,460</b>	<b>201,379</b>	<b>-</b>	<b>201,379</b>	<b>232,081</b>	<b>46%</b>
<b>Net Surplus / (Deficit)</b>	<b>(232,015)</b>	<b>(196,683)</b>	<b>23,099</b>	<b>23,099</b>	<b>62,204</b>		<b>62,204</b>		
Beginning Cash Balance	822,096	593,308		398,183					
Cash Adjustments	3,227	1,558		-					
<b>Ending Cash Balance</b>	<b>593,308</b>	<b>398,183</b>		<b>421,282</b>	<b>459,282</b>				
Cash Reserves Target	173,363	164,930		108,365					
							<b>Cash Reserves Target</b>		
							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.

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<b>Fund Name</b>	Storm Sewer Fund	<b>Fund Number</b>	667
<b>Fund Type</b>	Enterprise Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	-	517,091	1,041,360	1,041,360	605,072		605,072	436,288	58%
Interest Earnings	-	1,341	-	5,000	2,736		2,736	2,264	55%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	-	518,432	1,041,360	1,046,360	607,809		607,809	438,552	58%

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	54,500	-	5,500	4,000	1,500	5,500	-	100%
Other Services & Charges	-	-	-	-	354	-	354	(354)	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	54,500	-	5,500	4,354	1,500	5,854	(354)	106%
<b>Capital</b>	-	275,886	825,000	866,230	23,648	95,689	119,337	746,893	14%
<b>Total Expenditures</b>	-	330,386	825,000	871,730	28,001	97,189	125,190	746,539	14%

<b>Net Surplus / (Deficit)</b>	-	188,046	216,360	174,630	579,807		482,618		
Beginning Cash Balance	-	-		124,406				<b>Cash Reserves Target</b>	
Cash Adjustments	-	(63,640)		-					
<b>Ending Cash Balance</b>	-	124,406		299,036		696,730			
Cash Reserves Target	-	82,597		217,933				25% of Annual expenditures	

**Fund Purpose:**  
On January 14, 2019, the Common Council passed an ordinance to establish a storm water user fee (ordinance 10633-19). This fund was established to track receipt of the storm water fee revenue and expense of that revenue on storm water projects.  
- The storm sewer system consist of sewers, storm inlets, catch basins, manholes, curbs, gutters, ditches, swales, retention and/or detention ponds or basins, dams, and flood control facilities designed for the collection, control, transport or discharge of stormwater. A stormwater utility fee is a fee that produces revenue dedicated to improving drainage, controlling flooding, improving water quality and implementing regulations.

**Explanation of Revenue Sources:**  
The storm water fee structure is a flat rate of \$2 per month for residential customers and \$5 per month for non-residential customers. The fee took effect on June 1, 2019.  
- This storm water user rate shall apply for a period of at least two years with subsequent transition to a rate based upon the quantity of impervious surface area in a parcel of real estate after study and evaluation by the City's Department of Public Works and upon Common Council approval.

**Explanation of Expenditures and Significant Changes/Variations:**  
Actual stormwater needs top around \$3,000,000 in areas such as Riverbank Stabilization, downspout disconnection plan, drainage projects, South Bend Dam, Flood Mitigation, Western Avenue Phase III Storm Sewer, and the Michigan Street Separation. However the proposed area for the 2020 budget are as follow: downspout disconnection program, street drainage corrections, stormwater study, DSSMR for South Bend Dam, and miscellaneous drainage repairs. \$375,000 for storm water projects also budgeted in the Sewage Works Capital Fund (#642).

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<b>Fund Name</b>	<b>Unsafe Building</b>	<b>Fund Number</b>	<b>219</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>		
<b>Control</b>	<b>City Funds</b>		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Fines, Forfeitures, and Fees	193,536	263,172	111,100	111,100	27,066		27,066	84,034	24%
Interest Earnings	5,889	18,352	-	8,000	5,242		5,242	2,758	66%
Other Income	-	2,298	400	400	-		-	400	0%
Interfund Transfers In	648,273	681,491	-	-	-		-	-	-
<b>Total Revenue</b>	<b>847,699</b>	<b>965,314</b>	<b>111,500</b>	<b>119,500</b>	<b>32,308</b>		<b>32,308</b>	<b>87,192</b>	<b>27%</b>

<b>Expenditures by Subdivisions</b>									
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	72,126	4,920	77,046	43,454	64%
<b>Total Expenditures</b>	<b>684,941</b>	<b>592,547</b>	<b>111,500</b>	<b>156,395</b>	<b>96,022</b>	<b>4,920</b>	<b>100,942</b>	<b>55,453</b>	<b>65%</b>

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

<b>Supplies</b>	<b>21,415</b>	<b>22,623</b>	<b>-</b>	<b>7,715</b>	<b>5,458</b>	<b>-</b>	<b>5,458</b>	<b>2,257</b>	<b>71%</b>
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<b>Services &amp; Charges</b>									
Professional Services	37,725	39,500	16,300	25,300	15,430	4,920	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	75,134	-	75,134	48,246	61%
Interfund Transfers Out	27,500	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>414,748</b>	<b>301,612</b>	<b>111,500</b>	<b>148,680</b>	<b>90,564</b>	<b>4,920</b>	<b>95,484</b>	<b>53,196</b>	<b>64%</b>

<b>Capital</b>	<b>-</b>	<b>24,580</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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<b>Total Expenditures</b>	<b>684,941</b>	<b>592,547</b>	<b>111,500</b>	<b>156,395</b>	<b>96,022</b>	<b>4,920</b>	<b>100,942</b>	<b>55,453</b>	<b>65%</b>
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<b>Net Surplus / (Deficit)</b>	<b>162,757</b>	<b>372,767</b>	<b>-</b>	<b>(36,895)</b>	<b>(63,714)</b>		<b>(68,634)</b>		
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Beginning Cash Balance	379,148	543,230		923,154		<b>Cash Reserves Target</b>			
Cash Adjustments	1,325	7,157		-					
<b>Ending Cash Balance</b>	<b>543,230</b>	<b>923,154</b>		<b>886,259</b>	<b>880,504</b>	No reserve requirement			
Cash Reserves Target	-	-		-					

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

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

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

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<b>Fund Name</b>	<b>Rental Units Regulation</b>					<b>Fund Number</b>	<b>221</b>		
<b>Fund Type</b>	<b>Special Revenue Funds</b>								
<b>Control</b>	<b>City Funds</b>								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Fines, Forfeitures, and Fees	310	7,375	100,000	99,945	7,200		7,200	92,745	7%
Interest Earnings	137	351	200	255	253		253	2	99%
Interfund Transfers In	-	-	245,626	245,626	143,281		143,281	102,345	58%
<b>Total Revenue</b>	<b>447</b>	<b>7,726</b>	<b>345,826</b>	<b>345,826</b>	<b>150,734</b>		<b>150,734</b>	<b>195,092</b>	<b>44%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	183,678	183,678	66,971	-	66,971	116,707	36%
Fringe Benefits	-	-	82,188	82,188	33,135	-	33,135	49,053	40%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>265,866</b>	<b>265,866</b>	<b>100,106</b>	<b>-</b>	<b>100,106</b>	<b>165,760</b>	<b>38%</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>7,160</b>	<b>7,160</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,160</b>	<b>0%</b>
<b>Services &amp; Charges</b>									
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	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>5</b>	<b>-</b>	<b>72,800</b>	<b>72,800</b>	<b>3,254</b>	<b>-</b>	<b>3,254</b>	<b>69,547</b>	<b>4%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>5</b>	<b>-</b>	<b>345,826</b>	<b>345,826</b>	<b>103,359</b>	<b>-</b>	<b>103,359</b>	<b>242,467</b>	<b>30%</b>
<b>Net Surplus / (Deficit)</b>	<b>442</b>	<b>7,726</b>	<b>-</b>	<b>-</b>	<b>47,375</b>		<b>47,375</b>		
Beginning Cash Balance	9,685	10,105		17,823					
Cash Adjustments	(22)	(9)		-					
<b>Ending Cash Balance</b>	<b>10,105</b>	<b>17,823</b>		<b>17,823</b>	<b>65,229</b>				
Cash Reserves Target	1	-		34,583					

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

**Fund Purpose:**

This fund accounts for the revenues and expenditures related to the Landlord Registration ordinance (10427-16) and the Rental Safety Verification Program (RSVP) ordinance (10644-19). Both of these programs are managed by the Department of Code Enforcement.

**Explanation of Revenue Sources:**

Revenue generation for the Rental Safety Verification Program (RSVP) will be derived from follow up re-inspection fees and assessments for noncompliance. First and second inspections will have no charges; however, if not compliant after the second inspection, there will be charges requiring follow up inspections to validate compliance. Because this program is new, revenue could vary greatly from current estimates. A transfer from the Economic Development Income Tax (EDIT) Fund (#408) will make up the difference.

Prior to the Rental Safety Verification Program (RSVP), proceeds from the landlord registration (\$5 registration fee per year) were intended to fund Code Enforcement's costs of the program. However, previous guidelines for landlord registrations will be integrated into RSVP while working with landlords.

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

Prior to 2020, the Rental Safety Verification Program (RSVP) was budgeted in the Consolidated Building Fund (#600). Starting in 2020, RSVP will be moved into this fund in order to better track its revenue and expenditures.

From 2019 to 2020, two additional Code Inspectors will be added to expand the program, totaling \$126,887 including wages and benefits. Health insurance increases and a 2% cost of living increase for non-bargaining staff also attributed to increased personnel expense.

Professional Services increased by \$54,000 for a professional service agreement with St. Vincent de Paul Society to provide relocation services to displaced residents as a result of uninhabitable homes.



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<b>Fund Name</b>	<b>Code Enforcement Fund</b>	<b>Fund Number</b>	<b>230</b>
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<b>Fund Type</b>	<b>Special Revenue Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Licenses & Permits	-	-	31,200	31,200	17,770		17,770	13,430	57%
Charges for Services	-	-	53,250	53,250	26,800		26,800	26,451	50%
Fines, Forfeitures, and Fees	-	-	304,000	302,000	251,721		251,721	50,279	83%
Interest Earnings	-	-	-	2,000	1,169		1,169	831	58%
Other Income	-	-	2,725	2,725	2,106		2,106	619	77%
Interfund Allocation Reimb	-	-	76,927	76,927	44,872		44,872	32,055	58%
Interfund Transfers In	-	-	3,619,593	3,619,593	2,111,423		2,111,423	1,508,170	58%
<b>Total Revenue</b>	-	-	<b>4,087,695</b>	<b>4,087,695</b>	<b>2,455,861</b>		<b>2,455,861</b>	<b>1,631,835</b>	<b>60%</b>

<b>Expenditures by Subdivisions</b>										
Neighborhood Code Enforce.	-	-	2,565,948	2,565,948	1,169,617		42,122	1,211,739	1,354,209	47%
NEAT Crew	-	-	544,158	544,158	233,196		31,377	264,573	279,585	49%
Animal Resource Center	-	-	977,589	977,589	543,751		23,337	567,088	410,501	58%
<b>Total Expenditures</b>	-	-	<b>4,087,695</b>	<b>4,087,695</b>	<b>1,946,564</b>		<b>96,836</b>	<b>2,043,400</b>	<b>2,044,295</b>	<b>50%</b>

<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	-	-	1,489,523	1,486,523	796,819		-	796,819	689,704	54%
Fringe Benefits	-	-	630,253	633,253	336,061		-	336,061	297,192	53%
<b>Total Personnel</b>	-	-	<b>2,119,776</b>	<b>2,119,776</b>	<b>1,132,880</b>		-	<b>1,132,880</b>	<b>986,896</b>	<b>53%</b>

<b>Supplies</b>	-	-	<b>163,700</b>	<b>163,700</b>	<b>50,613</b>		<b>10,856</b>	<b>61,469</b>	<b>102,232</b>	<b>38%</b>
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<b>Services &amp; Charges</b>										
Professional Services	-	-	110,300	110,300	24,600		24,751	49,351	60,949	45%
Printing & Advertising	-	-	24,305	24,305	9,117		409	9,525	14,780	39%
Utilities	-	-	30,223	30,223	19,515		1,266	20,781	9,442	69%
Education & Training	-	-	15,000	15,000	53		-	53	14,947	0%
Travel	-	-	2,400	3,910	3,826		-	3,826	84	98%
Repairs & Maintenance	-	-	410,650	414,250	123,464		2,228	125,693	288,557	30%
Interfund Allocations	-	-	814,847	814,847	475,322		-	475,322	339,525	58%
Debt Service Principal	-	-	104,314	104,314	36,546		12,182	48,729	55,585	47%
Debt Service Interest & Fees	-	-	7,770	7,770	2,237		753	2,991	4,779	38%
Other Services & Charges	-	-	284,410	279,300	68,391		44,391	112,782	166,518	40%
<b>Total Services &amp; Charges</b>	-	-	<b>1,804,219</b>	<b>1,804,219</b>	<b>763,071</b>		<b>85,980</b>	<b>849,051</b>	<b>955,166</b>	<b>47%</b>

<b>Capital</b>	-	-	-	-	-		-	-	-	-
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<b>Total Expenditures</b>	-	-	<b>4,087,695</b>	<b>4,087,695</b>	<b>1,946,564</b>		<b>96,836</b>	<b>2,043,400</b>	<b>2,044,294</b>	<b>50%</b>
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<b>Net Surplus / (Deficit)</b>	-	-	-	-	<b>509,297</b>			<b>412,461</b>		
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Beginning Cash Balance	-	-								
Cash Adjustments	-	-								
<b>Ending Cash Balance</b>	-	-					<b>432,417</b>			
Cash Reserves Target	-	-			408,770					

<b>Cash Reserves Target</b>
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.

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

	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.	Balance	Budget
<b>Revenue</b>									
Licenses & Permits	31,987	34,657	31,200	31,200	17,770		17,770	13,430	57%
Charges for Services	56,229	57,616	53,250	53,250	26,800		26,800	26,451	50%
Fines, Forfeitures, and Fees	536,051	549,637	515,100	515,175	288,116		288,116	227,059	56%
Interest Earnings	6,027	18,704	200	10,255	6,664		6,664	3,591	65%
Other Income	58,590	12,659	3,125	3,125	2,106		2,106	1,019	67%
Interfund Allocation Reimb	-	73,304	76,927	76,927	44,872		44,872	32,055	58%
Interfund Transfers In	1,665,326	3,210,400	3,865,219	3,865,219	2,254,704		2,254,704	1,610,515	58%
<b>Total Revenue</b>	<b>2,354,210</b>	<b>3,956,977</b>	<b>4,545,021</b>	<b>4,555,151</b>	<b>2,641,032</b>		<b>2,641,032</b>	<b>1,914,120</b>	<b>58%</b>
<b>Expenditures by Fund</b>									
Consolidated Bldg Fund (#600)	2,678,595	3,001,390	-	270,543	24,415	216,840	241,255	29,288	89%
Rental Units Regulation (#221)	5	-	345,826	345,826	103,359	-	103,359	242,467	30%
Unsafe Building Fund (#219)	684,941	592,547	111,500	156,395	96,022	4,920	100,942	55,453	65%
Code Enforcement Fund (#230)	-	-	4,087,695	4,087,695	1,946,564	96,836	2,043,400	2,044,295	50%
<b>Total Expenditures</b>	<b>3,363,542</b>	<b>3,593,937</b>	<b>4,545,021</b>	<b>4,860,459</b>	<b>2,170,360</b>	<b>318,595</b>	<b>2,488,956</b>	<b>2,371,503</b>	<b>51%</b>
<b>Expenditures by Division</b>									
Neighborhood Code Enfor.	1,712,624	1,923,446	2,565,948	2,796,409	1,173,668	243,106	1,416,774	1,379,635	51%
NEAT Crew	448,386	435,893	544,158	580,053	257,093	31,377	288,469	291,584	50%
Rental Safety Verification Program	59,234	144,603	345,826	348,002	105,535	-	105,535	242,467	30%
Unsafe Building	236,555	156,655	111,500	120,500	72,126	4,920	77,046	43,454	64%
Animal Care & Control	906,737	933,341	977,589	1,015,495	561,939	39,193	601,131	414,364	59%
<b>Total Expenditures</b>	<b>3,363,537</b>	<b>3,593,937</b>	<b>4,545,021</b>	<b>4,860,459</b>	<b>2,170,360</b>	<b>318,595</b>	<b>2,488,956</b>	<b>2,371,504</b>	<b>51%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	1,298,997	1,437,429	1,673,201	1,670,201	863,790	-	863,790	806,411	52%
Fringe Benefits	595,651	538,583	712,441	715,441	369,196	-	369,196	346,245	52%
<b>Total Personnel</b>	<b>1,894,648</b>	<b>1,976,013</b>	<b>2,385,642</b>	<b>2,385,642</b>	<b>1,232,985</b>	<b>-</b>	<b>1,232,985</b>	<b>1,152,656</b>	<b>52%</b>
<b>Supplies</b>	<b>117,767</b>	<b>108,267</b>	<b>170,860</b>	<b>211,141</b>	<b>76,246</b>	<b>17,110</b>	<b>93,356</b>	<b>117,785</b>	<b>44%</b>
<b>Services &amp; Charges</b>									
Professional Services	172,494	177,400	180,600	190,983	42,726	29,863	72,588	118,395	38%
Printing & Advertising	8,771	11,255	28,305	28,305	9,117	409	9,525	18,780	34%
Utilities	31,852	34,801	30,223	30,223	19,515	1,266	20,781	9,442	69%
Education & Training	6,089	6,873	16,200	16,200	53	-	53	16,147	0%
Travel	4,869	6,444	3,600	5,110	3,826	-	3,826	1,284	75%
Repairs & Maintenance	275,449	233,178	413,050	426,853	125,242	10,653	135,895	290,958	32%
Interfund Allocations	517,905	719,048	814,847	814,847	475,322	-	475,322	339,525	58%
Debt Service Principal	64,323	80,098	104,314	104,314	36,546	12,182	48,729	55,585	47%
Debt Service Interest & Fees	7,135	6,144	7,770	7,770	2,237	753	2,991	4,779	38%
Other Services & Charges	154,741	177,849	389,610	639,071	146,546	246,360	392,905	246,166	61%
Interfund Transfers Out	27,500	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>1,271,127</b>	<b>1,453,091</b>	<b>1,988,519</b>	<b>2,263,676</b>	<b>861,129</b>	<b>301,485</b>	<b>1,162,615</b>	<b>1,101,061</b>	<b>51%</b>
<b>Capital</b>	<b>80,000</b>	<b>56,567</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>3,363,542</b>	<b>3,593,937</b>	<b>4,545,021</b>	<b>4,860,459</b>	<b>2,170,360</b>	<b>318,595</b>	<b>2,488,956</b>	<b>2,371,502</b>	<b>51%</b>
<b>Net Surplus / (Deficit)</b>	<b>(1,009,331)</b>	<b>363,040</b>	<b>-</b>	<b>(305,308)</b>	<b>470,672</b>		<b>152,077</b>		

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<b>Fund Name</b>	Central Services					<b>Fund Number</b>	222		
<b>Fund Type</b>	Internal Service Funds								
<b>Control</b>	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Licenses & Permits	4,107	3,320	4,440	4,440	900		900	3,540	20%
Charges for Services	2,806,873	7,496,447	8,304,859	8,304,933	3,984,748		3,984,748	4,320,185	48%
Interest Earnings	10,656	22,362	12,000	12,000	6,202		6,202	5,798	52%
Other Income	5,006,296	5,417,866	4,944,250	4,944,350	26,653		26,653	4,917,697	1%
Interfund Allocation Reimb	392,410	610,726	122,143	122,143	71,243		71,243	50,900	58%
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>8,220,343</b>	<b>13,550,721</b>	<b>13,387,692</b>	<b>13,387,866</b>	<b>4,089,746</b>		<b>4,089,746</b>	<b>9,298,120</b>	<b>31%</b>
<b>Expenditures by Division</b>									
Equipment Services	2,639,137	7,000,441	7,812,107	8,017,413	3,730,762		10,992	3,741,754	47%
Central Stores	245,265	284,301	-	26	26		-	26	99%
Print Shop	142,462	160,886	10,018	13,581	8,891		515	9,406	69%
Radio Shop	279,334	230,894	275,518	276,224	125,777		1,459	127,236	46%
Building Maintenance	208,440	177,588	213,243	213,243	108,696		-	108,696	51%
Facilities Management	-	120,439	122,143	122,143	56,547		-	56,547	46%
Utilities & Services	4,528,950	4,950,465	4,870,250	4,994,540	-		-	4,994,540	0%
Sustainability	304,308	6,002	-	-	-		-	-	-
<b>Total Expenditures</b>	<b>8,347,896</b>	<b>12,931,016</b>	<b>13,303,279</b>	<b>13,637,170</b>	<b>4,030,699</b>		<b>12,966</b>	<b>4,043,665</b>	<b>30%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	2,061,867	1,920,693	2,092,572	2,092,572	1,026,874		-	1,026,874	49%
Fringe Benefits	930,977	731,886	894,766	894,766	452,703		-	452,703	51%
<b>Total Personnel</b>	<b>2,992,844</b>	<b>2,652,580</b>	<b>2,987,338</b>	<b>2,987,338</b>	<b>1,479,577</b>		<b>-</b>	<b>1,479,577</b>	<b>50%</b>
<b>Supplies</b>	<b>134,464</b>	<b>4,515,181</b>	<b>4,870,798</b>	<b>4,888,320</b>	<b>2,125,033</b>		<b>7,643</b>	<b>2,132,676</b>	<b>44%</b>
<b>Services &amp; Charges</b>									
Professional Services	30,814	8,439	13,000	13,000	-		-	13,000	0%
Printing & Advertising	4,809	715	7,821	7,821	397		-	397	5%
Utilities	4,587,384	5,013,625	4,935,174	5,059,464	38,351		-	38,351	1%
Education & Training	12,049	4,603	20,050	20,900	7,029		-	7,029	34%
Travel	1,251	481	4,000	3,577	-		-	3,577	0%
Repairs & Maintenance	61,011	56,339	54,400	58,588	37,365		3,560	40,925	70%
Interfund Allocations	411,263	648,014	306,521	306,521	178,806		-	178,806	58%
Debt Service Principal	13,606	14,248	14,818	14,818	9,232		1,520	10,752	73%
Debt Service Interest & Fees	1,566	1,029	463	463	344		11	355	77%
Grants & Subsidies	5,320	2,434	-	-	-		-	-	-
Other Services & Charges	14,514	13,329	17,405	19,869	8,073		233	8,306	42%
Interfund Transfers Out	77,000	-	71,491	256,491	146,491		-	146,491	57%
<b>Total Services &amp; Charges</b>	<b>5,220,588</b>	<b>5,763,256</b>	<b>5,445,143</b>	<b>5,761,512</b>	<b>426,089</b>		<b>5,323</b>	<b>431,412</b>	<b>7%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>8,347,896</b>	<b>12,931,016</b>	<b>13,303,279</b>	<b>13,637,170</b>	<b>4,030,699</b>		<b>12,966</b>	<b>4,043,665</b>	<b>30%</b>
<b>Net Surplus / (Deficit)</b>	<b>(127,553)</b>	<b>619,705</b>	<b>84,413</b>	<b>(249,304)</b>	<b>59,048</b>		<b>46,082</b>		
Beginning Cash Balance	1,085,494	1,003,425		1,455,158		<b>Cash Reserves Target</b>			
Cash Adjustments	45,485	(167,972)		-		10% of Annual expenditures, excluding utility accounting			
<b>Ending Cash Balance</b>	<b>1,003,425</b>	<b>1,455,158</b>		<b>1,205,854</b>	<b>1,509,429</b>				
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.

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<b>Fund Name</b>	Central Services Capital	<b>Fund Number</b>	224
<b>Fund Type</b>	Internal Service Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	2,734	3,218	2,000	2,000	(10)		(10)	2,010	0%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	77,000	-	71,491	256,491	146,491		146,491	110,000	57%
<b>Total Revenue</b>	<b>79,734</b>	<b>3,218</b>	<b>73,491</b>	<b>258,491</b>	<b>146,481</b>		<b>146,481</b>	<b>112,010</b>	<b>57%</b>

**Expenditures by Type**

<b>Supplies</b>	8,905	4,718	-	5,501	5,501	-	5,501	-	100%
<b>Services &amp; Charges</b>									
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	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>18,697</b>	<b>67,305</b>	<b>71,491</b>	<b>65,990</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>65,990</b>	<b>0%</b>
<b>Capital</b>	<b>77,871</b>	<b>77,795</b>	<b>-</b>	<b>208,194</b>	<b>136,492</b>	<b>61,869</b>	<b>198,361</b>	<b>9,833</b>	<b>95%</b>
<b>Total Expenditures</b>	<b>105,474</b>	<b>149,818</b>	<b>71,491</b>	<b>279,685</b>	<b>141,992</b>	<b>61,869</b>	<b>203,861</b>	<b>75,823</b>	<b>73%</b>
<b>Net Surplus / (Deficit)</b>	<b>(25,740)</b>	<b>(146,601)</b>	<b>2,000</b>	<b>(21,194)</b>	<b>4,489</b>		<b>(57,380)</b>		

Beginning Cash Balance	194,599	168,196		21,921					
Cash Adjustments	(664)	326		-					
<b>Ending Cash Balance</b>	<b>168,196</b>	<b>21,921</b>		<b>727</b>	<b>26,448</b>				
Cash Reserves Target	-	-		-					

**Cash Reserves Target**

No reserve requirement - Capital fund - spend down to zero

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
In 2019, Central Services budgeted \$300,000 for new fleet management software to help the Equipment Services division better manage the City's vehicle assets. Also, the Sample Street garage replaced its old forklift, purchased through a capital lease.

In 2020, no new capital purchases are planned. The repair & maintenance budget is for parking lot repaving, annual maintenance of the CNG stations, and radio tower inspections. The capital lease principal and interest expense is for the new forklift, to be paid off over 5 years.

In 2022, Equipment Services plans to lease-purchase a new truck to replace a 10 year-old service truck.

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	70,377	117,720	28,722	58,722	40,562		40,562	18,160	69%
Other Income	703,577	989,555	2,000	1,494,473	1,481,586		1,481,586	12,887	99%
Interfund Allocation Reimb	2,053,107	3,944,597	2,914,500	2,914,500	1,700,115		1,700,115	1,214,385	58%
Interfund Transfers In	-	-	-	49,087	49,087		49,087	-	100%
<b>Total Revenue</b>	<b>2,827,061</b>	<b>5,051,872</b>	<b>2,945,222</b>	<b>4,516,782</b>	<b>3,271,350</b>		<b>3,271,350</b>	<b>1,245,432</b>	<b>72%</b>

<b>Expenditures by Division</b>									
Safety/Risk Management	225,183	232,240	213,267	213,267	102,958	7,134	110,092	103,175	52%
Liability Insurance	715,424	677,290	815,000	815,000	737,371	24,043	761,414	53,586	93%
Business Insurance	1,380,506	742,777	2,001,965	2,096,092	439,376	10,860	450,236	1,645,856	21%
Workers' Compensation	1,264,573	1,479,416	1,029,000	1,029,095	947,497	10,691	958,188	70,907	93%
Catastrophic Events	208,887	650,224	-	968,627	741,559	210,069	951,627	17,000	98%
<b>Total Expenditures</b>	<b>3,794,574</b>	<b>3,781,947</b>	<b>4,059,232</b>	<b>5,122,081</b>	<b>2,968,761</b>	<b>262,796</b>	<b>3,231,557</b>	<b>1,890,524</b>	<b>63%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	188,273	152,168	162,412	162,412	69,795	-	69,795	92,617	43%
Fringe Benefits	85,214	61,226	67,612	67,612	25,811	-	25,811	41,801	38%
Other Personnel Costs	37,684	33,353	40,000	40,095	8,366	10,691	19,057	21,038	48%
<b>Total Personnel</b>	<b>311,170</b>	<b>246,747</b>	<b>270,024</b>	<b>270,119</b>	<b>103,971</b>	<b>10,691</b>	<b>114,662</b>	<b>155,456</b>	<b>42%</b>

<b>Supplies</b>	<b>10,108</b>	<b>51,453</b>	<b>12,950</b>	<b>12,950</b>	<b>1,537</b>	<b>150</b>	<b>1,687</b>	<b>11,263</b>	<b>13%</b>
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<b>Services &amp; Charges</b>									
Professional Services	903,446	521,468	984,929	1,082,556	356,989	27,985	384,974	697,582	36%
Printing & Advertising	-	-	483	483	-	-	-	483	0%
Education & Training	13,336	29,927	20,000	20,000	285	6,000	6,285	13,715	31%
Travel	2,743	3,245	3,000	3,000	356	-	356	2,644	12%
Repairs & Maintenance	105,403	31,110	2,000	2,000	930	-	930	1,070	46%
Interfund Allocations	111,929	144,621	77,446	77,446	45,176	-	45,176	32,270	58%
Insurance	1,640,270	2,010,853	1,535,000	1,535,000	1,578,127	6,918	1,585,045	(50,045)	103%
Other Services & Charges	565,379	169,766	1,153,400	1,149,900	139,831	984	140,815	1,009,085	12%
Interfund Transfers Out	25,425	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>3,367,932</b>	<b>2,910,989</b>	<b>3,776,258</b>	<b>3,870,385</b>	<b>2,121,694</b>	<b>41,887</b>	<b>2,163,580</b>	<b>1,706,804</b>	<b>56%</b>

<b>Capital</b>	<b>105,364</b>	<b>572,758</b>	<b>-</b>	<b>968,627</b>	<b>741,559</b>	<b>210,069</b>	<b>951,627</b>	<b>17,000</b>	<b>98%</b>
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<b>Total Expenditures</b>	<b>3,794,574</b>	<b>3,781,947</b>	<b>4,059,232</b>	<b>5,122,081</b>	<b>2,968,761</b>	<b>262,796</b>	<b>3,231,557</b>	<b>1,890,523</b>	<b>63%</b>
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<b>Net Surplus / (Deficit)</b>	<b>(967,513)</b>	<b>1,269,925</b>	<b>(1,114,010)</b>	<b>(605,299)</b>	<b>302,589</b>		<b>39,793</b>		
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Beginning Cash Balance	4,674,728	3,696,778		4,961,426					
Cash Adjustments	(10,437)	(5,277)		-					
<b>Ending Cash Balance</b>	<b>3,696,778</b>	<b>4,961,426</b>		<b>4,356,127</b>	<b>5,276,772</b>				
Cash Reserves Target	1,897,287	1,890,973		2,561,041					

<b>Cash Reserves Target</b>
50% of Annual expenditures

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

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

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

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<b>Fund Name</b>	<b>IT / Innovation / 311 Call Center</b>					<b>Fund Number</b>	<b>279</b>		
<b>Fund Type</b>	<b>Internal Service Funds</b>								
<b>Control</b>	<b>City Funds</b>								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>		<b>Encumbrances</b>	<b>&amp; Encumb.</b>		
<b>Revenue</b>									
Interfund Allocation Reimb	6,788,985	7,991,331	6,656,930	6,656,930	3,883,205		3,883,205	2,773,725	58%
Changes for Services	-	92,585	-	111,796	111,796		111,796	-	100%
Other Income	47,427	66,798	32,690	36,513	29,832		29,832	6,681	82%
Donations	100,000	-	-	-	-		-	-	-
Interest Earnings	30,723	67,048	10,000	25,000	15,239		15,239	9,761	61%
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>6,967,135</b>	<b>8,217,762</b>	<b>6,699,620</b>	<b>6,830,239</b>	<b>4,040,072</b>		<b>4,040,072</b>	<b>2,790,167</b>	<b>59%</b>
<b>Expenditures by Division</b>									
311 Call Center	526,971	519,646	578,196	579,154	260,441	732	261,174	317,980	45%
Innovation & Technology	5,264,986	7,348,706	6,828,730	9,038,406	4,162,547	2,404,617	6,567,164	2,471,242	73%
<b>Total Expenditures</b>	<b>5,791,956</b>	<b>7,868,352</b>	<b>7,406,926</b>	<b>9,617,560</b>	<b>4,422,988</b>	<b>2,405,349</b>	<b>6,828,337</b>	<b>2,789,222</b>	<b>71%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	1,558,863	1,689,240	1,981,340	1,981,340	1,046,802	-	1,046,802	934,538	53%
Fringe Benefits	619,247	569,382	748,836	748,836	400,411	-	400,411	348,425	53%
<b>Total Personnel</b>	<b>2,178,109</b>	<b>2,258,622</b>	<b>2,730,176</b>	<b>2,730,176</b>	<b>1,447,213</b>	<b>-</b>	<b>1,447,213</b>	<b>1,282,963</b>	<b>53%</b>
<b>Supplies</b>	<b>119,984</b>	<b>169,850</b>	<b>164,850</b>	<b>178,260</b>	<b>28,191</b>	<b>20,820</b>	<b>49,011</b>	<b>129,249</b>	<b>27%</b>
<b>Services &amp; Charges</b>									
Professional Services	710,365	1,065,128	615,700	2,046,094	516,490	919,992	1,436,483	609,611	70%
Printing & Advertising	298	5,181	5,270	6,275	1,005	-	1,005	5,270	16%
Education & Training	15,237	22,957	57,900	71,132	8,433	8,629	17,062	54,070	24%
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	3,501,333	1,732,594	1,333,429	3,066,022	435,311	88%
Interfund Allocations	5,211	6,785	5,911	5,911	3,446	-	3,446	2,465	58%
Debt Service Principal	209,189	391,117	522,557	522,557	350,023	84,204	434,227	88,330	83%
Debt Service Interest & Fees	26,836	52,924	49,356	49,356	38,800	6,809	45,609	3,747	92%
Grants & Subsidies	25,000	-	-	-	-	-	-	-	-
Other Services & Charges	234,530	287,902	388,624	475,085	289,408	31,466	320,875	154,210	68%
Interfund Transfers Out	-	600,000	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>3,493,863</b>	<b>5,439,880</b>	<b>4,511,900</b>	<b>6,709,124</b>	<b>2,947,585</b>	<b>2,384,530</b>	<b>5,332,114</b>	<b>1,377,010</b>	<b>79%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>5,791,956</b>	<b>7,868,352</b>	<b>7,406,926</b>	<b>9,617,560</b>	<b>4,422,988</b>	<b>2,405,349</b>	<b>6,828,337</b>	<b>2,789,222</b>	<b>71%</b>
<b>Net Surplus / (Deficit)</b>	<b>1,175,179</b>	<b>349,410</b>	<b>(707,306)</b>	<b>(2,787,321)</b>	<b>(382,916)</b>		<b>(2,788,265)</b>		
Beginning Cash Balance	1,589,083	2,758,297		3,108,342					<b>Cash Reserves Target</b>
Cash Adjustments	(5,964)	636		-					
<b>Ending Cash Balance</b>	<b>2,758,297</b>	<b>3,108,342</b>		<b>321,021</b>	<b>2,793,502</b>				<b>No reserve requirement</b>
Cash Reserves Target	-	-		-					

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

**ERP Implementation:** In 2019, \$600,000 (from prior year reserves) was transferred to the County Option Income Tax (COIT) Fund (#404) to cover the cost of the new enterprise resource planning (ERP) software implementation. The ERP implementation is estimated to cost about \$3 million with an anticipated go-live date of April 1, 2020.

**Mayoral Initiatives:** SBAcademy, the City's training program, has trained employees in novel techniques that enable process improvements and other innovations that will continue to make government more efficient.

**CityWorks:** In 2020, IT will continue to grow the enterprise work order, permits and licensing, and asset management system. In 2018, CityWorks was selected as the enterprise platform because it integrated well with GIS and had substantial adoption from similarly sized cities.

**Bloomberg Mayor's Challenge (2019- 2022):** \$1M grant to build a sustainable public-private transportation-as-a-benefit model in South Bend, key audience: transportation insecure hourly wage workers. Grant funds cover programming for 3 years of pilots, strategic planning, partnership building, and solution development. Funds cover personnel costs and pilots. Starting in late 2019, employers (ex: University of Notre Dame, Beacon Health Systems) will be financially contributing to pilots. NOTE: The revenue and expenditures of this grant are managed by the Department of Innovation & Technology, but are **recorded in the Gift/Donation/Bequest Fund (#217).**

**Technology Resource Center (opened during 2019):** Technology Resource Center (TRC) in South Bend's Ignition Park was built to democratize technology in our region. All will be welcome to the TRC to learn about technology and data, gain skills, and co-build an inclusive tech future for South Bend. A co-location between South Bend Code School, the City's Civic Innovation & Analytics Divisions, and Bloomberg-funded Commuters Trust, the space will be home to technology and data training, cross-sector "Beta City" collaborations, and public programming about regional innovation.

**City of South Bend, Indiana**  
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<b>Fund Name</b>	<b>Self-Funded Employee Benefits</b>					<b>Fund Number</b>	<b>711</b>		
<b>Fund Type</b>	<b>Internal Service Funds</b>								
<b>Control</b>	<b>City Funds</b>								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>		
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Budget</b>	<b>Percent of</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>	<b>Balance</b>	<b>Budget</b>
<b>Revenue</b>									
Charges for Services	18,067,948	13,344,016	15,989,183	15,989,733	9,267,894		9,267,894	6,721,839	58%
Other Income	440,913	397,653	385,000	385,703	90,666		90,666	295,037	24%
Interest Earnings	209,508	288,858	77,097	77,097	62,787		62,787	14,310	81%
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>18,718,369</b>	<b>14,030,527</b>	<b>16,451,280</b>	<b>16,452,533</b>	<b>9,421,347</b>		<b>9,421,347</b>	<b>7,031,186</b>	<b>57%</b>
<b>Expenditures by Subdivision</b>									
Health Insurance	15,677,149	15,517,230	17,287,245	17,294,968	7,544,816	99,856	7,644,672	9,650,296	44%
Workplace Wellness Clinic	862,693	1,108,117	1,104,308	1,122,404	702,164	415,443	1,117,606	4,798	100%
Employee Wellness	76,217	86,863	91,160	91,160	31,450	37,869	69,319	21,841	76%
<b>Total Expenditures</b>	<b>16,616,059</b>	<b>16,712,210</b>	<b>18,482,713</b>	<b>18,508,532</b>	<b>8,278,429</b>	<b>553,168</b>	<b>8,831,597</b>	<b>9,676,935</b>	<b>48%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Other Personnel Costs	14,459,995	14,704,500	16,416,939	16,416,939	7,076,540	42,084	7,118,624	9,298,315	43%
<b>Total Personnel</b>	<b>14,459,995</b>	<b>14,704,500</b>	<b>16,416,939</b>	<b>16,416,939</b>	<b>7,076,540</b>	<b>42,084</b>	<b>7,118,624</b>	<b>9,298,315</b>	<b>43%</b>
<b>Supplies</b>	<b>74,825</b>	<b>198,245</b>	<b>85,000</b>	<b>103,096</b>	<b>84,492</b>	<b>13,812</b>	<b>98,304</b>	<b>4,792</b>	<b>95%</b>
<b>Services &amp; Charges</b>									
Professional Services	1,046,223	1,163,954	1,246,508	1,254,231	743,121	497,272	1,240,394	13,837	99%
Printing & Advertising	-	-	100	100	-	-	-	100	0%
Insurance	610,829	632,597	732,666	732,666	372,961	-	372,961	359,705	51%
Other Services & Charges	10,473	12,913	1,500	1,500	1,316	-	1,316	184	88%
Interfund Transfers Out	413,714	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>2,081,238</b>	<b>1,809,464</b>	<b>1,980,774</b>	<b>1,988,497</b>	<b>1,117,397</b>	<b>497,272</b>	<b>1,614,670</b>	<b>373,826</b>	<b>81%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>16,616,059</b>	<b>16,712,210</b>	<b>18,482,713</b>	<b>18,508,532</b>	<b>8,278,429</b>	<b>553,168</b>	<b>8,831,597</b>	<b>9,676,933</b>	<b>48%</b>
<b>Net Surplus / (Deficit)</b>	<b>2,102,310</b>	<b>(2,681,683)</b>	<b>(2,031,433)</b>	<b>(2,055,999)</b>	<b>1,142,917</b>		<b>589,749</b>		
Beginning Cash Balance	9,935,961	11,997,127		9,277,319			<b>Cash Reserves Target</b>		
Cash Adjustments	(41,144)	(38,125)		-					
<b>Ending Cash Balance</b>	<b>11,997,127</b>	<b>9,277,319</b>		<b>7,221,320</b>	<b>10,512,487</b>				
Cash Reserves Target	4,154,015	4,178,052		4,627,133			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.

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<b>Fund Name</b>	Unemployment Compensation					<b>Fund Number</b>	713		
<b>Fund Type</b>	Internal Service Funds								
<b>Control</b>	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	-	-	7,357	7,357	3,887		3,887	3,470	53%
Interest Earnings	3,816	5,213	1,189	1,189	982		982	207	83%
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>3,816</b>	<b>5,213</b>	<b>8,546</b>	<b>8,546</b>	<b>4,869</b>		<b>4,869</b>	<b>3,677</b>	<b>57%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Other Personnel Costs	20,480	32,957	55,000	55,000	59,149	-	59,149	(4,149)	108%
<b>Total Personnel</b>	<b>20,480</b>	<b>32,957</b>	<b>55,000</b>	<b>55,000</b>	<b>59,149</b>	<b>-</b>	<b>59,149</b>	<b>(4,149)</b>	<b>108%</b>
<b>Supplies</b>	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>20,480</b>	<b>32,957</b>	<b>55,000</b>	<b>55,000</b>	<b>59,149</b>	<b>-</b>	<b>59,149</b>	<b>(4,149)</b>	<b>108%</b>
<b>Net Surplus / (Deficit)</b>	<b>(16,664)</b>	<b>(27,744)</b>	<b>(46,454)</b>	<b>(46,454)</b>	<b>(54,281)</b>		<b>(54,281)</b>		
Beginning Cash Balance	225,977	208,514		180,911		<b>Cash Reserves Target</b>  25% of Annual expenditures			
Cash Adjustments	(799)	141		-					
<b>Ending Cash Balance</b>	<b>208,514</b>	<b>180,911</b>		<b>134,457</b>	<b>126,941</b>				
Cash Reserves Target	5,120	8,239		13,750					

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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.



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<b>Fund Name</b>	Parental Leave Fund					<b>Fund Number</b>	714		
<b>Fund Type</b>	Internal Service Funds								
<b>Control</b>	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	163,651	166,529	257,488	257,488	137,596		137,596	119,892	53%
Interest Earnings	467	937	414	464	444		444	20	96%
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>164,118</b>	<b>167,466</b>	<b>257,902</b>	<b>257,952</b>	<b>138,040</b>		<b>138,040</b>	<b>119,912</b>	<b>54%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	112,882	186,085	253,846	253,846	71,190		71,190	182,656	28%
<b>Total Personnel</b>	<b>112,882</b>	<b>186,085</b>	<b>253,846</b>	<b>253,846</b>	<b>71,190</b>		<b>71,190</b>	<b>182,656</b>	<b>28%</b>
<b>Supplies</b>	-	-	-	-	-		-	-	-
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-		-	-	-
Other Services & Charges	-	-	-	-	-		-	-	-
Interfund Transfers Out	-	-	-	-	-		-	-	-
<b>Total Services &amp; Charges</b>	-	-	-	-	-		-	-	-
<b>Capital</b>	-	-	-	-	-		-	-	-
<b>Total Expenditures</b>	<b>112,882</b>	<b>186,085</b>	<b>253,846</b>	<b>253,846</b>	<b>71,190</b>		<b>71,190</b>	<b>182,656</b>	<b>28%</b>
<b>Net Surplus / (Deficit)</b>	<b>51,237</b>	<b>(18,618)</b>	<b>4,056</b>	<b>4,106</b>	<b>66,850</b>		<b>66,850</b>		
Beginning Cash Balance	-	51,126		32,563					
Cash Adjustments	(111)	55		-					
<b>Ending Cash Balance</b>	<b>51,126</b>	<b>32,563</b>		<b>36,669</b>	<b>99,469</b>				
Cash Reserves Target	9,031	14,887		20,308					

<b>Cash Reserves Target</b>
8% of Annual expenditures - one month reserve

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

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

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

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<b>Fund Name</b>	Rainy Day	<b>Fund Number</b>	102
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<b>Fund Type</b>	Special Revenue Funds
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<b>Control</b>	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	183,841	289,770	132,905	132,905	66,582		66,582	66,323	50%
<b>Total Revenue</b>	<b>183,841</b>	<b>289,770</b>	<b>132,905</b>	<b>132,905</b>	<b>66,582</b>		<b>66,582</b>	<b>66,323</b>	<b>50%</b>

<b>Total Expenditures</b>	-	-	-	-	-	-	-	-	-
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<b>Net Surplus / (Deficit)</b>	183,841	289,770	132,905	132,905	66,582		66,582
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Beginning Cash Balance	10,294,137	10,439,531		10,733,474		<b>Cash Reserves Target</b> 3% of total expenditures in previous fiscal year, excluding interfund transfers
Cash Adjustments	(38,447)	4,173		-		
<b>Ending Cash Balance</b>	<b>10,439,531</b>	<b>10,733,474</b>		<b>10,866,379</b>	<b>10,818,457</b>	
Cash Reserves Target	8,591,175	8,206,394		8,998,791		

**Fund Purpose:**

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

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

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

**Explanation of Revenue Sources:**

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

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

**Explanation of Expenditures and Significant Changes/Variations:**

No expenditures are budgeted at this time. The most recent activity was an interfund loan to four other funds during 2011.

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<b>Fund Name</b>	<b>Gift, Donation, Bequest</b>	<b>Fund Number</b>	<b>217</b>
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<b>Fund Type</b>	<b>Special Revenue Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	2,481	13,279	4,613	5,313	5,041		5,041	272	95%
Engineering	50,000	100,000	-	-	-		-	-	-
Innovation	-	274,000	403,743	404,000	404,000		404,000	-	100%
Human Rights General	-	91,517	18,000	18,000	6,864		6,864	11,136	38%
Office of Sustainability	-	-	-	-	41,000		41,000	(41,000)	-
Historic Preservation	18,583	183	-	150	150		150	1	100%
AmeriCorps	-	125,000	-	-	-		-	-	-
AC&C Donations	40,167	41,996	25,000	40,000	38,319		38,319	1,681	96%
Pokagon Band Donation - Bowman C	-	100,000	-	100,000	100,000		100,000	-	100%
<b>Total Revenue</b>	<b>111,231</b>	<b>745,975</b>	<b>451,356</b>	<b>567,463</b>	<b>595,373</b>		<b>595,373</b>	<b>(27,910)</b>	<b>105%</b>

<b>Expenditures by Project</b>									
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	196,544	188,946	385,491	164,707	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	39,418	12,682	52,100	60,175	46%
Animal Resource Center	34,604	38,658	35,000	35,000	3,992	4,617	8,609	26,391	25%
Pokagon Band Donation	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>46,800</b>	<b>241,853</b>	<b>356,678</b>	<b>791,067</b>	<b>297,591</b>	<b>213,204</b>	<b>510,795</b>	<b>280,273</b>	<b>65%</b>

<b>Expenditures by Type</b>									
<b>Supplies</b>	<b>322</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>0%</b>
<b>Services &amp; Charges</b>									
Professional Services	42,669	218,362	308,328	630,442	251,523	198,121	449,644	180,798	71%
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	39,418	15,082	54,501	67,775	45%
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	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>46,478</b>	<b>241,853</b>	<b>351,678</b>	<b>786,067</b>	<b>297,591</b>	<b>213,204</b>	<b>510,795</b>	<b>275,273</b>	<b>65%</b>

<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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<b>Total Expenditures</b>	<b>46,800</b>	<b>241,853</b>	<b>356,678</b>	<b>791,067</b>	<b>297,591</b>	<b>213,204</b>	<b>510,795</b>	<b>280,273</b>	<b>65%</b>
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<b>Net Surplus / (Deficit)</b>	<b>64,431</b>	<b>504,122</b>	<b>94,678</b>	<b>(223,604)</b>	<b>297,782</b>		<b>84,578</b>		
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Beginning Cash Balance	100,898	164,817		668,273					<b>Cash Reserves Target</b>
Cash Adjustments	(512)	(665)		-					
<b>Ending Cash Balance</b>	<b>164,817</b>	<b>668,273</b>		<b>444,669</b>	<b>973,153</b>				<b>No reserve requirement</b>
Cash Reserves Target	-	-		-					

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

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

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

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<b>Fund Name</b>	Loss Recovery	<b>Fund Number</b>	227
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<b>Fund Type</b>	Special Revenue Funds
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<b>Control</b>	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	12,871	16,668	4,579	4,579	3,756		3,756	823	82%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>12,871</b>	<b>16,668</b>	<b>4,579</b>	<b>4,579</b>	<b>3,756</b>		<b>3,756</b>	<b>823</b>	<b>82%</b>

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

<b>Capital</b>	24,273	-	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	232,338	37,311	-	200,000	-	200,000	200,000	-	100%
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<b>Net Surplus / (Deficit)</b>	(219,467)	(20,643)	4,579	(195,421)	3,756		(196,244)		
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Beginning Cash Balance	847,926	625,798		605,471			<b>Cash Reserves Target</b>
Cash Adjustments	(2,661)	315		-			
<b>Ending Cash Balance</b>	<b>625,798</b>	<b>605,471</b>		<b>410,050</b>	<b>610,264</b>		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.

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<b>Fund Name</b>	Human Rights Federal Grant						<b>Fund Number</b>	258		
<b>Fund Type</b>	Special Revenue Funds									
<b>Control</b>	City Funds									
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
<b>Revenue</b>										
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	-	-	-	-	-		-	-	-	
<b>Total Revenue</b>	<b>106,745</b>	<b>259,863</b>	<b>151,228</b>	<b>151,228</b>	<b>2,088</b>		<b>2,088</b>	<b>149,140</b>	<b>1%</b>	
<b>Expenditures by Subdivision</b>										
General	23,369	76,493	3,000	29,525	10,061		16,464	26,525	3,000	90%
EEOC	41,941	103,333	131,274	132,941	59,037		8,705	67,742	65,199	51%
HUD	84,003	87,503	108,174	108,174	51,592		75	51,667	56,507	48%
<b>Total Expenditures</b>	<b>149,313</b>	<b>267,329</b>	<b>242,448</b>	<b>270,640</b>	<b>120,689</b>		<b>25,244</b>	<b>145,933</b>	<b>124,706</b>	<b>54%</b>
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	52,886	119,255	135,130	135,130	71,970		-	71,970	63,160	53%
Fringe Benefits	25,756	35,042	49,418	49,418	22,326		-	22,326	27,092	45%
<b>Total Personnel</b>	<b>78,642</b>	<b>154,296</b>	<b>184,548</b>	<b>184,548</b>	<b>94,296</b>		<b>-</b>	<b>94,296</b>	<b>90,252</b>	<b>51%</b>
<b>Supplies</b>	<b>1,772</b>	<b>1,330</b>	<b>2,000</b>	<b>2,000</b>	<b>1,425</b>		<b>371</b>	<b>1,797</b>	<b>203</b>	<b>90%</b>
<b>Services &amp; Charges</b>										
Professional Services	37,812	21,691	27,800	32,467	16,333		8,334	24,667	7,800	76%
Printing & Advertising	15,369	-	4,000	23,200	7,215		12,000	19,215	3,985	83%
Education & Training	15	3,709	3,500	8,500	635		4,539	5,174	3,326	61%
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	784		-	784	5,041	13%
Interfund Transfers Out	-	76,493	-	-	-		-	-	-	-
<b>Total Services &amp; Charges</b>	<b>68,899</b>	<b>111,703</b>	<b>55,900</b>	<b>84,092</b>	<b>24,968</b>		<b>24,873</b>	<b>49,841</b>	<b>34,252</b>	<b>59%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>149,313</b>	<b>267,329</b>	<b>242,448</b>	<b>270,640</b>	<b>120,689</b>		<b>25,244</b>	<b>145,933</b>	<b>124,707</b>	<b>54%</b>
<b>Net Surplus / (Deficit)</b>	<b>(42,567)</b>	<b>(7,467)</b>	<b>(91,220)</b>	<b>(119,412)</b>	<b>(118,601)</b>		<b>(143,845)</b>			
Beginning Cash Balance	572,740	528,434		521,051						
Cash Adjustments	(1,739)	84		-						
<b>Ending Cash Balance</b>	<b>528,434</b>	<b>521,051</b>		<b>401,639</b>	<b>405,010</b>					
Cash Reserves Target	-	-		-						
						<b>Cash Reserves Target</b>				
						No reserve requirement - Grant fund - spend down to zero				

**Fund Purpose:**  
This fund tracks the portion of the Human Rights division that is funded by the federal government.

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

**Explanation of Expenditures, Staffing, and Significant Changes/Variations:**  
In 2020, both the Employment Manager and the Housing Manager will be retired Director of Employment and Director of Housing. This change was made as a result of the retirement of the Director of Human Rights at the beginning of 2019. A portion of the salary for the Human Rights Director will be shared between the two positions, increasing the salary cap for each position by 24% from 2019 to 2020. The increase in health insurance from 2019 to 2020 is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates.

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<b>Fund Name</b>	COVID-19 Response	<b>Fund Number</b>	264
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<b>Fund Type</b>	Special Revenue Funds
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<b>Control</b>	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Grants	-	-	-	-	487,087		487,087	(487,087)	-
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	-	-	-	-	487,087		487,087	(487,087)	-

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Other Personnel Costs	-	-	-	345	-	-	-	345	0%
<b>Total Personnel</b>	-	-	-	345	-	-	-	345	0%

<b>Supplies</b>	-	-	-	76,104	101,639	75,046	176,685	(100,581)	232%
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<b>Services &amp; Charges</b>									
Professional Services	-	-	-	5,390	2,500	-	2,500	2,890	46%
Printing & Advertising	-	-	-	-	1,185	180	1,365	(1,365)	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	1,484	1,116	450	1,566	(82)	106%
Interfund Allocations	-	-	-	-	-	-	-	-	-
Debt Service Principal	-	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	1,932,293	1,328,463	1,623,177	2,951,640	(1,019,347)	153%
Insurance	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	9,459	12,278	40,100	52,378	(42,919)	554%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	-	1,948,626	1,345,542	1,663,907	3,009,449	(1,060,823)	154%

<b>Capital</b>	-	-	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	-	-	-	2,025,075	1,447,181	1,738,953	3,186,134	(1,161,059)	157%
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<b>Net Surplus / (Deficit)</b>	-	-	-	(2,025,075)	(960,094)		(2,699,047)		
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Beginning Cash Balance	-	-	-	-	-				
Cash Adjustments	-	-	-	-	-				
<b>Ending Cash Balance</b>	-	-	-	(2,025,075)	(883,764)				
Cash Reserves Target	-	-	-	-	-				

**Cash Reserves Target**

No reserve requirement - Grant fund - spend down to zero

**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  
July 31, 2020**

Fund Name	County Option Income Tax					Fund Number	404			
Fund Type	Special Revenue Funds									
Control	City Funds									
	2018	2019	2020	2020	2020	2020	Total			
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Budget	Percent of	
Revenue			Budget	Budget	Actual	Encumbrances	& Encumb.	Balance	Budget	
Local Income Taxes	12,339,734	12,879,847	12,440,774	13,764,809	8,581,153		8,581,153	5,183,656	62%	
Intergov./ Grants	-	12,500	-	-	-		-	-	-	
Interest Earnings	182,755	348,410	100,000	100,000	78,514		78,514	21,486	79%	
Donations	-	5,000	-	-	-		-	-	-	
Other Income	657,457	83,772	40,000	322,056	171,998		171,998	150,058	53%	
Interfund Transfers In	324,159	927,077	-	-	-		-	-	-	
<b>Total Revenue</b>	<b>13,504,106</b>	<b>14,256,606</b>	<b>12,580,774</b>	<b>14,186,865</b>	<b>8,831,666</b>		<b>8,831,666</b>	<b>5,355,200</b>	<b>62%</b>	
<b>Expenditures by Activity</b>										
General City	1,595,318	1,684,386	2,841,456	3,181,123	1,650,734	653,512	2,304,245	876,878	72%	
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	1,484,274	200,092	1,684,366	26,298	98%	
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	614,170	603,640	1,217,811	466,946	72%	
Fire Other	166,390	926,579	-	-	-	-	-	-	-	
Vacant & Abandoned Houses	-	380,612	250,000	517,640	120,257	141,815	262,072	255,568	51%	
Community Investment	949,592	1,083,688	170,000	1,471,085	262,291	1,079,063	1,341,354	129,731	91%	
Park Maintenance	1,476,733	751,050	1,808,672	1,808,672	1,118,134	357,193	1,475,328	333,344	82%	
Engineering	17,400	207,469	200,000	254,743	79,882	-	33,904	140,957	45%	
Streets	71,004	1,978,142	2,447,750	2,464,835	1,404,761	5,179	1,409,940	1,054,895	57%	
Curb & Sidewalk	1,500,000	1,500,000	1,500,000	1,500,000	875,000	-	875,000	625,000	58%	
Local Roads & Streets	12,755	-	-	-	-	-	-	-	-	
Street Signals & Lighting	1,614,522	1,729,535	1,554,725	1,554,725	1,149,446	-	1,149,446	405,279	74%	
<b>Total Expenditures</b>	<b>10,306,824</b>	<b>13,308,985</b>	<b>12,580,774</b>	<b>16,238,244</b>	<b>8,801,675</b>	<b>3,074,398</b>	<b>11,876,073</b>	<b>4,362,172</b>	<b>73%</b>	
<b>Expenditures by Type</b>										
Supplies	680,965	207,469	200,000	256,243	83,990	35,404	119,394	136,849	47%	
<b>Services &amp; Charges</b>										
Professional Services	244,535	1,675,224	130,000	2,085,695	1,544,774	349,904	1,894,678	191,017	91%	
Printing & Advertising	-	-	-	500	500	-	500	-	100%	
Utilities	1,614,522	1,729,535	1,554,725	1,554,725	1,149,446	-	1,149,446	405,279	74%	
Repairs & Maintenance	1,483,180	725,734	762,271	910,578	477,063	377,883	854,946	55,632	94%	
Interfund Allocations	6,873	8,631	8,633	8,633	5,038	-	5,038	3,595	58%	
Debt Service Principal	1,519,775	1,557,180	1,620,219	1,620,219	614,212	572,243	1,186,455	433,764	73%	
Debt Service Interest & Fees	126,666	90,721	97,952	97,952	19,400	31,397	50,797	47,155	52%	
Grants & Subsidies	1,285,117	1,318,244	335,991	1,143,940	237,858	906,160	1,144,018	(78)	100%	
Other Services & Charges	430,460	1,009,336	1,509,492	1,777,132	839,785	499,008	1,338,794	438,338	75%	
Interfund Transfers Out	2,787,600	4,764,329	6,361,491	6,361,491	3,710,871	-	3,710,871	2,650,620	58%	
<b>Total Services &amp; Charges</b>	<b>9,498,728</b>	<b>12,878,933</b>	<b>12,380,774</b>	<b>15,560,865</b>	<b>8,598,947</b>	<b>2,736,596</b>	<b>11,335,543</b>	<b>4,225,322</b>	<b>73%</b>	
Capital	127,132	222,583	-	421,136	118,738	302,399	421,136	-	100%	
<b>Total Expenditures</b>	<b>10,306,824</b>	<b>13,308,985</b>	<b>12,580,774</b>	<b>16,238,244</b>	<b>8,801,675</b>	<b>3,074,398</b>	<b>11,876,073</b>	<b>4,362,171</b>	<b>73%</b>	
<b>Net Surplus / (Deficit)</b>	<b>3,197,281</b>	<b>947,621</b>	<b>-</b>	<b>(2,051,379)</b>	<b>29,991</b>		<b>(3,044,408)</b>			
Beginning Cash Balance	8,614,576	11,770,743		12,724,697						
Cash Adjustments	(41,114)	6,333		-						
<b>Ending Cash Balance</b>	<b>11,770,743</b>	<b>12,724,697</b>		<b>10,673,318</b>	<b>12,781,977</b>					
Cash Reserves Target	5,153,412	6,654,492		8,119,122						
							<b>Cash Reserves Target</b>			
							50% of Annual expenditures			

**Fund Purpose:**

This fund accounts for the receipt and expense of County Option Income Tax (COIT).

**Explanation of Revenue Sources:**

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

**Explanation of Expenditures and Significant Changes/Variations:**

Funds are used for debt service payments for police cars & equipment, certain organizations' grants and operational subsidies, capital expenditures, and other uses as deemed by the Mayor and Council. Starting in 2019, the interfund transfer to the Motor Vehicle Highway Fund (#202) for **street paving & patching** will be paid from COIT instead of EDIT Fund (#408). The City is replacing its 20+ year-old **accounting software system**. It is an 18 month long implementation with an anticipated go-live date of April 2020. The cost of the software and implementation is paid out of COIT, reflected in the 2019 budget. The City has a service contract with **DTSB** (Downtown South Bend, Inc.) for the maintenance of the streetscapes and sidewalks downtown. From 2019 to 2020, the cost of this contract was further consolidated into this fund, an increase of over \$600K. In 2020, **Department of Community Investment** (DCI) activities formerly paid out of this fund will be moved into the Economic Development Income Tax (EDIT) Fund (#408) in order to consolidate DCI expenditures. The City continues to budget funding for the demolition of **vacant & abandoned** houses. The Department of Public Works manages the **Light Up South Bend** program - a partnership with Indiana/Michigan Power Co. to install additional street lights in neighborhoods throughout South Bend. The **Lamppost Lighting Program** is meant to improve safety by adding more street lighting throughout South Bend. The City selected two areas where residents pay less for a lamppost. They were chosen based on income, number of vacant lots, and need for lighting in the neighborhood. In 2020, the **Goodwill Strategic Outreach Unit** will be moved into the new Community Initiatives division in the General Fund (#101).

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

<b>Fund Name</b>	Cumulative Capital Development	<b>Fund Number</b>	406
<b>Fund Type</b>	Capital Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Property Taxes	436,677	455,002	415,213	415,213	238,080		238,080	177,133	57%
Intergov./ Shared Revenues	38,373	40,353	10,000	19,791	19,791		19,791	-	100%
Interest Earnings	8,476	9,852	330	830	551		551	279	66%
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>483,526</b>	<b>505,207</b>	<b>425,543</b>	<b>435,834</b>	<b>258,422</b>		<b>258,422</b>	<b>177,412</b>	<b>59%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	549,419	498,598	550,179	550,179	309,159	154,869	464,027	86,152	84%
Debt Service Interest & Fees	25,983	40,678	37,638	37,638	18,723	13,301	32,024	5,614	85%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>575,402</b>	<b>539,276</b>	<b>587,817</b>	<b>587,817</b>	<b>327,882</b>	<b>168,169</b>	<b>496,051</b>	<b>91,766</b>	<b>84%</b>
<b>Capital</b>	<b>-</b>	<b>271,112</b>	<b>-</b>	<b>14,388</b>	<b>12,970</b>	<b>1,419</b>	<b>14,389</b>	<b>(1)</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>575,402</b>	<b>810,388</b>	<b>587,817</b>	<b>602,205</b>	<b>340,851</b>	<b>169,588</b>	<b>510,439</b>	<b>91,765</b>	<b>85%</b>

<b>Net Surplus / (Deficit)</b>	(91,876)	(305,181)	(162,274)	(166,371)	(82,429)		(252,018)
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Beginning Cash Balance	622,016	528,040		223,617		<b>Cash Reserves Target</b> No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	(2,101)	758		-		
<b>Ending Cash Balance</b>	<b>528,040</b>	<b>223,617</b>		<b>57,246</b>	<b>148,836</b>	
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.



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<b>Fund Name</b>	<b>Cumulative Capital Improvement</b>					<b>Fund Number</b>	<b>407</b>		
<b>Fund Type</b>	<b>Capital Funds</b>								
<b>Control</b>	<b>City Funds</b>								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Intergov./ Shared Revenues	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	3,763		3,763	4,737	44%
Other Income	25,000	25,000	-	25,000	18,750		18,750	6,250	75%
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>266,942</b>	<b>270,470</b>	<b>249,433</b>	<b>274,433</b>	<b>129,649</b>		<b>129,649</b>	<b>144,785</b>	<b>47%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	249,500	-	250,000	250,000	145,835	-	145,835	104,165	58%
<b>Total Services &amp; Charges</b>	<b>249,500</b>	<b>-</b>	<b>250,000</b>	<b>250,000</b>	<b>145,835</b>	<b>-</b>	<b>145,835</b>	<b>104,165</b>	<b>58%</b>
<b>Capital</b>	<b>-</b>	<b>28,000</b>	<b>180,000</b>	<b>180,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>180,000</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>249,500</b>	<b>28,000</b>	<b>430,000</b>	<b>430,000</b>	<b>145,835</b>	<b>-</b>	<b>145,835</b>	<b>284,165</b>	<b>34%</b>
<b>Net Surplus / (Deficit)</b>	<b>17,442</b>	<b>242,470</b>	<b>(180,567)</b>	<b>(155,567)</b>	<b>(16,186)</b>		<b>(16,186)</b>		
Beginning Cash Balance	430,948	446,760		689,015					
Cash Adjustments	(1,631)	(215)		-					
<b>Ending Cash Balance</b>	<b>446,760</b>	<b>689,015</b>		<b>533,448</b>	<b>674,009</b>				
Cash Reserves Target	-	-		-	-				

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

**Fund Purpose:**

This fund was established in 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**

**July 31, 2020**

<b>Fund Name</b>	<b>Economic Development Income Tax</b>					<b>Fund Number</b>	<b>408</b>		
<b>Fund Type</b>	<b>Special Revenue Funds</b>								
<b>Control</b>	<b>City Funds</b>								
	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Original Budget</b>	<b>2020 Amended Budget</b>	<b>2020 Year-to-Date Actual</b>	<b>2020 Current Encumbrances</b>	<b>Total Year-to-Date &amp; Encumb.</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>									
Local Income Taxes	11,885,489	12,474,651	12,098,890	13,381,005	8,320,235		8,320,235	5,060,770	62%
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	113,660		113,660	140,662	45%
Other Income	598,182	160,625	150,000	151,188	151,188		151,188	-	100%
Interfund Transfers In	-	178,534	-	-	-		-	-	-
<b>Total Revenue</b>	<b>13,099,020</b>	<b>13,632,466</b>	<b>12,857,872</b>	<b>14,153,675</b>	<b>8,952,242</b>		<b>8,952,242</b>	<b>5,201,432</b>	<b>63%</b>
<b>Expenditures by Activity</b>									
General City	2,996,975	-	76,233	76,233	44,468	-	44,468	31,765	58%
Finance	-	19,365	-	-	-	-	-	-	-
PSAP	2,395,284	2,818,011	2,799,865	3,004,638	1,730,179	1,152,734	2,882,912	121,726	96%
Neighborhood Code Enforcement	1,258,252	2,288,841	2,184,021	2,184,021	1,274,011	-	1,274,011	910,010	58%
Rental Unit Inspection	-	75,718	245,626	245,626	143,281	-	143,281	102,345	58%
Unsafe Building	-	-	544,158	544,158	317,423	-	317,423	226,735	58%
AC&C General	820,662	845,841	891,414	891,414	519,989	-	519,989	371,425	58%
Community Investment	1,209,809	4,225,555	5,415,149	8,370,915	2,180,133	2,479,000	4,659,133	3,711,782	56%
2015 Park Bond	750	410,020	378,506	378,506	222,229	-	222,229	156,277	59%
Potawatomi Zoo	100,000	-	-	-	-	-	-	-	-
2018 Zoo Bond	-	214,487	322,900	322,900	320,900	-	320,900	2,000	99%
Streets	1,937,750	445,439	-	54,561	35,749	18,812	54,561	-	100%
<b>Total Expenditures</b>	<b>10,719,482</b>	<b>11,343,276</b>	<b>12,857,872</b>	<b>16,072,972</b>	<b>6,788,362</b>	<b>3,650,546</b>	<b>10,438,907</b>	<b>5,634,065</b>	<b>65%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	2,528,862	3,267,745	3,635,865	3,729,399	1,693,460	1,202,661	2,896,121	833,278	78%
Printing & Advertising	606	350	45,000	45,000	132	50	182	44,818	0%
Utilities	1,281	3,274	-	45,781	34,553	9,292	43,845	1,936	96%
Repairs & Maintenance	133,329	626,634	175,250	234,109	81,823	19,323	101,145	132,964	43%
Debt Service Principal	-	100,000	165,000	301,441	244,591	-	244,591	56,850	81%
Debt Service Interest & Fees	750	115,237	158,650	226,982	192,661	-	192,661	34,321	85%
Grants & Subsidies	964,922	975,685	1,915,000	4,639,968	684,553	2,332,035	3,016,587	1,623,381	65%
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	3,856,590	-	3,856,590	2,751,517	58%
<b>Total Services &amp; Charges</b>	<b>10,669,652</b>	<b>10,915,507</b>	<b>12,707,872</b>	<b>15,835,787</b>	<b>6,788,362</b>	<b>3,563,361</b>	<b>10,351,722</b>	<b>5,484,065</b>	<b>65%</b>
<b>Capital</b>	<b>49,830</b>	<b>427,769</b>	<b>150,000</b>	<b>237,185</b>	<b>-</b>	<b>87,185</b>	<b>87,185</b>	<b>150,000</b>	<b>37%</b>
<b>Total Expenditures</b>	<b>10,719,482</b>	<b>11,343,276</b>	<b>12,857,872</b>	<b>16,072,972</b>	<b>6,788,362</b>	<b>3,650,546</b>	<b>10,438,907</b>	<b>5,634,065</b>	<b>65%</b>
<b>Net Surplus / (Deficit)</b>	<b>2,379,538</b>	<b>2,289,191</b>	<b>-</b>	<b>(1,919,297)</b>	<b>2,163,881</b>		<b>(1,486,665)</b>		
Beginning Cash Balance	12,770,240	15,097,440		17,389,466					
Cash Adjustments	(52,337)	2,835		-					
<b>Ending Cash Balance</b>	<b>15,097,440</b>	<b>17,389,466</b>		<b>15,470,169</b>	<b>19,667,870</b>				
Cash Reserves Target	5,359,741	5,671,638		8,036,486					
							<b>Cash Reserves Target</b>		
							50% of Annual expenditures		
<b>Fund Purpose:</b>	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.								
<b>Explanation of Revenue Sources:</b>	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.								
<b>Explanation of Expenditures and Significant Changes/Variations:</b>	The fund is used to pay for debt service on the 2014 PSAP (Public Safety Answering Point-the consolidated county-wide 911 call center) Bonds, the 2015 Parks Bonds, and the 2018 Zoo Bonds. It also pays for various economic development initiatives and interfund transfers to the fund the Department of Community Investment (DCI) administration (Fund #211) and the Department of Code Enforcement (Fund #219 & #230). In 2020, Department of Community Investment (DCI) activities formerly paid out of the County Option Income Tax (COIT) Fund (#404) will be moved into this fund in order to consolidate DCI expenditures. 2020 budgeted expenditures include: \$220K for permanent supportive housing, \$200K for weather amnesty, \$300K for two neighborhood plans, \$210K for IT start-up costs for the Plan Commission, \$175K for neighborhood organization support, \$275K for façade matching grants, \$500K for small business development (including workforce programming), \$50K for an alley stabilization pilot program, \$100K for Complete Streets Transportation projects, \$330K for expenses related to Redevelopment owned properties, \$40K for promotion of new DCI programs, \$115K for the South Bend Chamber of Commerce.								

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<b>Fund Name</b>	Equipment/Vehicle Leasing	<b>Fund Number</b>	750
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<b>Fund Type</b>	Capital Funds
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<b>Control</b>	City Funds
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	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		
<b>Revenue</b>									
Interest Earnings	31,472	16,783	-	680	675		675	5	99%
Debt Proceeds	6,638,312	1,472,985	4,329,076	4,329,076	-		-	4,329,076	0%
Interfund Transfers In	101,776	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>6,771,560</b>	<b>1,489,768</b>	<b>4,329,076</b>	<b>4,329,756</b>	<b>675</b>		<b>675</b>	<b>4,329,081</b>	<b>0%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
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	-	-	-	1,752	-	1,752	(1,752)	-
<b>Total Services &amp; Charges</b>	<b>437,486</b>	<b>101,364</b>	<b>-</b>	<b>-</b>	<b>369,204</b>	<b>-</b>	<b>369,204</b>	<b>(369,204)</b>	<b>-</b>
<b>Capital</b>	<b>6,990,658</b>	<b>3,313,965</b>	<b>4,329,076</b>	<b>4,590,138</b>	<b>300,278</b>	<b>-</b>	<b>300,278</b>	<b>4,289,860</b>	<b>7%</b>
<b>Total Expenditures</b>	<b>7,428,144</b>	<b>3,415,328</b>	<b>4,329,076</b>	<b>4,590,138</b>	<b>669,482</b>	<b>-</b>	<b>669,482</b>	<b>3,920,656</b>	<b>15%</b>

<b>Net Surplus / (Deficit)</b>	(656,584)	(1,925,560)	-	(260,382)	(668,808)		(668,808)
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Beginning Cash Balance	3,598,717	2,942,035		1,016,476		<b>Cash Reserves Target</b> No reserve requirement - Capital lease fund - spend down to zero
Cash Adjustments	(98)	1		-		
<b>Ending Cash Balance</b>	<b>2,942,035</b>	<b>1,016,476</b>		<b>756,094</b>	<b>347,672</b>	
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.

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<b>Fund Name</b>	South Bend Redevelopment Authority	<b>Fund Number</b>	752
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<b>Fund Type</b>	Debt Service Funds
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<b>Control</b>	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	4,699	6,383	4,500	4,500	2,291		2,291	2,209	51%
Interfund Transfers In	3,115,000	2,867,378	2,870,500	2,870,500	2,671,500		2,671,500	199,000	93%
<b>Total Revenue</b>	<b>3,119,699</b>	<b>2,873,761</b>	<b>2,875,000</b>	<b>2,875,000</b>	<b>2,673,791</b>		<b>2,673,791</b>	<b>201,209</b>	<b>93%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
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	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>3,431,439</b>	<b>2,861,669</b>	<b>2,865,613</b>	<b>2,865,613</b>	<b>1,594,384</b>	<b>-</b>	<b>1,594,384</b>	<b>1,271,229</b>	<b>56%</b>

<b>Total Expenditures</b>	<b>3,431,439</b>	<b>2,861,669</b>	<b>2,865,613</b>	<b>2,865,613</b>	<b>1,594,384</b>	<b>-</b>	<b>1,594,384</b>	<b>1,271,229</b>	<b>56%</b>
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<b>Net Surplus / (Deficit)</b>	<b>(311,740)</b>	<b>12,092</b>	<b>9,387</b>	<b>9,387</b>	<b>1,079,407</b>		<b>1,079,407</b>
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Beginning Cash Balance	522,232	210,492		222,584		<b>Cash Reserves Target</b>
Cash Adjustments	-	-		-		
<b>Ending Cash Balance</b>	<b>210,492</b>	<b>222,584</b>		<b>231,971</b>	<b>1,301,991</b>	
Cash Reserves Target	210,492	222,584		231,971		100% cash reserves per bond covenants

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

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

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

2018  
The 2001/2011 Century Center Refunding Bonds (debt schedule #7) were paid off. The final payment was 2/1/18. The remaining cash balance at the trustee bank (\$324,170.83) was deposited into COFF 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).

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<b>Fund Name</b>	South Bend Building Corporation	<b>Fund Number</b>	755
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<b>Fund Type</b>	Debt Service Funds
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<b>Control</b>	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	10,314	15,243	4,000	4,000	3,402		3,402	598	85%
Interfund Transfers In	2,646,000	2,641,500	2,636,586	2,645,000	2,645,000		2,645,000	-	100%
<b>Total Revenue</b>	<b>2,656,314</b>	<b>2,656,743</b>	<b>2,640,586</b>	<b>2,649,000</b>	<b>2,648,402</b>		<b>2,648,402</b>	<b>598</b>	<b>100%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
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	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>2,636,875</b>	<b>2,632,744</b>	<b>2,630,085</b>	<b>2,630,085</b>	<b>1,433,563</b>	<b>-</b>	<b>1,433,563</b>	<b>1,196,523</b>	<b>55%</b>

<b>Total Expenditures</b>	<b>2,636,875</b>	<b>2,632,744</b>	<b>2,630,085</b>	<b>2,630,085</b>	<b>1,433,563</b>	<b>-</b>	<b>1,433,563</b>	<b>1,196,523</b>	<b>55%</b>
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<b>Net Surplus / (Deficit)</b>	<b>19,439</b>	<b>23,999</b>	<b>10,501</b>	<b>18,915</b>	<b>1,214,840</b>	<b>1,214,840</b>			
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Beginning Cash Balance	771,586	791,026		815,025					
Cash Adjustments	-	-		-					
<b>Ending Cash Balance</b>	<b>791,026</b>	<b>815,025</b>		<b>833,940</b>	<b>2,029,865</b>				
Cash Reserves Target	791,026	815,025		833,940					

**Cash Reserves Target**

100% cash reserves per bond covenants

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
The fund accounts for the debt service payments for Building Corporation bonds.

Current debt includes:

- 2010 Public Works Service Center Refunding Bonds, Refunding 2001 - debt payments paid for by River West TIF Fund (#324) and the Sewage Works Operating Fund (#641), final payment 2/1/21, (debt schedule #36)
- 2012 Fire Station/Police Department Renovations Refunding Bonds, Refunding 2003 - debt payments paid for by River West TIF Fund (#324), final payment 2/1/23, (debt schedule #39)
- 2013 EMS/Fire Station/Tower Bonds - debt payments paid for by the Fire Department Capital Fund (#287), final payment 2/1/33, (debt schedule #116)

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<b>Fund Name</b>	TIF - River West Development Area (Airport)					<b>Fund Number</b>	324		
<b>Fund Type</b>	Tax Increment Financing Funds								
<b>Control</b>	Redevelopment Commission Controlled Funds								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Property Taxes	17,896,032	18,555,308	16,411,377	16,411,377	9,106,858		9,106,858	7,304,519	55%
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	141,668		141,668	438,332	24%
Other Income	4,670,365	129,336	-	-	168,412		168,412	(168,412)	-
Interfund Transfers In	45,896	64,022	60,000	60,000	28,493		28,493	31,507	47%
<b>Total Revenue</b>	<b>23,523,597</b>	<b>19,931,280</b>	<b>17,448,377</b>	<b>17,448,377</b>	<b>9,650,025</b>		<b>9,650,025</b>	<b>7,798,352</b>	<b>55%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	1,291,350	1,099,869	823,462	2,438,359	624,397	734,269	1,358,666	1,079,693	56%
Debt Service Principal	2,806,409	4,038,315	3,750,570	3,750,570	3,119,356	531,214	3,650,570	100,000	97%
Debt Service Interest & Fees	1,026,282	1,198,375	1,028,220	1,028,220	989,459	37,661	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	4,559,085	199,000	4,758,085	(493,791)	112%
<b>Total Services &amp; Charges</b>	<b>11,555,412</b>	<b>11,928,180</b>	<b>9,866,546</b>	<b>12,596,017</b>	<b>9,636,344</b>	<b>2,028,049</b>	<b>11,664,393</b>	<b>931,624</b>	<b>93%</b>
<b>Capital</b>	<b>14,557,517</b>	<b>8,735,222</b>	<b>8,133,454</b>	<b>21,814,223</b>	<b>5,816,844</b>	<b>4,947,759</b>	<b>10,764,604</b>	<b>11,049,619</b>	<b>49%</b>
<b>Total Expenditures</b>	<b>26,112,929</b>	<b>20,663,402</b>	<b>18,000,000</b>	<b>34,410,240</b>	<b>15,453,188</b>	<b>6,975,809</b>	<b>22,428,997</b>	<b>11,981,243</b>	<b>65%</b>
<b>Net Surplus / (Deficit)</b>	<b>(2,589,332)</b>	<b>(732,123)</b>	<b>(551,623)</b>	<b>(16,961,863)</b>	<b>(5,803,163)</b>		<b>(12,778,972)</b>		
Beginning Cash Balance	33,563,915	31,665,638		30,950,203					
Cash Adjustments	691,055	16,687		-					
<b>Ending Cash Balance</b>	<b>31,665,638</b>	<b>30,950,203</b>		<b>13,988,340</b>	<b>25,193,141</b>				
Cash Reserves Target	-	-		-					

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

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

**Explanation of Expenditures and Significant Changes/Variations:**

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

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<b>Fund Name</b>	TIF - West Washington	<b>Fund Number</b>	422
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<b>Fund Type</b>	Tax Increment Financing Funds
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<b>Control</b>	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
<b>Revenue</b>									
Property Taxes	332,220	261,830	289,982	289,982	130,874		130,874	159,108	45%
Interest Earnings	38,012	41,430	40,000	40,000	6,230		6,230	33,770	16%
Other Income	-	18,500	-	300	300		300	-	100%
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>370,233</b>	<b>321,760</b>	<b>329,982</b>	<b>330,282</b>	<b>137,404</b>		<b>137,404</b>	<b>192,878</b>	<b>42%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	148	-	-	479	-	-	-	479	0%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>148</b>	<b>-</b>	<b>-</b>	<b>479</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>479</b>	<b>0%</b>
<b>Capital</b>	<b>845,540</b>	<b>1,089,137</b>	<b>400,000</b>	<b>1,005,186</b>	<b>128,958</b>	<b>266,729</b>	<b>395,688</b>	<b>609,498</b>	<b>39%</b>
<b>Total Expenditures</b>	<b>845,688</b>	<b>1,089,137</b>	<b>400,000</b>	<b>1,005,665</b>	<b>128,958</b>	<b>266,729</b>	<b>395,688</b>	<b>609,977</b>	<b>39%</b>

<b>Net Surplus / (Deficit)</b>	(475,456)	(767,377)	(70,018)	(675,383)	8,446		(258,283)
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Beginning Cash Balance	2,279,940	1,797,082		1,031,822		<b>Cash Reserves Target</b>
Cash Adjustments	(7,402)	2,117		-		
<b>Ending Cash Balance</b>	<b>1,797,082</b>	<b>1,031,822</b>		<b>356,439</b>	<b>1,042,037</b>	
Cash Reserves Target	-	-		-		

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
The City Cemetery Master Plan is funded through this TIF. Additionally, in 2020 the Elm Streetscape will be funded through this TIF Fund.

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<b>Fund Name</b>	TIF - River East Development Area (NE Dev)	<b>Fund Number</b>	429
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<b>Fund Type</b>	Tax Increment Financing Funds
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<b>Control</b>	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
<b>Revenue</b>									
Property Taxes	3,062,820	2,722,642	2,586,336	2,586,336	1,696,739		1,696,739	889,598	66%
Interest Earnings	158,627	249,447	240,000	240,000	45,757		45,757	194,243	19%
Other Income	72,104	7,725	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>3,293,551</b>	<b>2,979,815</b>	<b>2,826,336</b>	<b>2,826,336</b>	<b>1,742,496</b>		<b>1,742,496</b>	<b>1,083,841</b>	<b>62%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	340,567	29,225	-	146,069	56,099	16,672	72,771	73,298	50%
Insurance	-	25,256	-	744	-	-	-	744	0%
Other Services & Charges	7,417	790	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>347,984</b>	<b>55,271</b>	<b>-</b>	<b>146,813</b>	<b>56,099</b>	<b>16,672</b>	<b>72,771</b>	<b>74,042</b>	<b>50%</b>
<b>Capital</b>	<b>631,070</b>	<b>5,686,682</b>	<b>2,800,000</b>	<b>9,271,228</b>	<b>1,711,575</b>	<b>4,590,917</b>	<b>6,302,492</b>	<b>2,968,736</b>	<b>68%</b>
<b>Total Expenditures</b>	<b>979,054</b>	<b>5,741,954</b>	<b>2,800,000</b>	<b>9,418,041</b>	<b>1,767,674</b>	<b>4,607,589</b>	<b>6,375,263</b>	<b>3,042,778</b>	<b>68%</b>

<b>Net Surplus / (Deficit)</b>	2,314,497	(2,762,138)	26,336	(6,591,705)	(25,178)	(4,632,767)
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Beginning Cash Balance	8,790,697	10,967,923	8,215,417			<b>Cash Reserves Target</b>  No reserve requirement
Cash Adjustments	(137,272)	9,633	-			
<b>Ending Cash Balance</b>	<b>10,967,923</b>	<b>8,215,417</b>	<b>1,623,712</b>	<b>8,229,694</b>		
Cash Reserves Target	-	-	-	-		

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
Various projects and development opportunities include: Completion of the City's commitment to the Wharf Phase II (Three Twenty Cascades) and East Bank Parking Analysis projects, Public Works projects, and various development opportunities which may be presented to the Redevelopment Commission in 2020.



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<b>Fund Name</b>	TIF - Southside Development #1	<b>Fund Number</b>	430
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<b>Fund Type</b>	Tax Increment Financing Funds
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<b>Control</b>	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
<b>Revenue</b>									
Property Taxes	2,166,637	1,755,231	1,858,569	1,858,569	1,978,849		1,978,849	(120,280)	106%
Interest Earnings	147,610	249,564	200,000	200,000	60,082		60,082	139,918	30%
Other Income	3,020	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>2,317,267</b>	<b>2,004,796</b>	<b>2,058,569</b>	<b>2,058,569</b>	<b>2,038,931</b>		<b>2,038,931</b>	<b>19,638</b>	<b>99%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	242,352	190,544	-	774,268	91,266	156,939	248,205	526,063	32%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>242,352</b>	<b>190,544</b>	<b>-</b>	<b>774,268</b>	<b>91,266</b>	<b>156,939</b>	<b>248,205</b>	<b>526,063</b>	<b>32%</b>
<b>Capital</b>	<b>459,009</b>	<b>1,642,471</b>	<b>2,000,000</b>	<b>6,253,038</b>	<b>12,741</b>	<b>95,629</b>	<b>108,371</b>	<b>6,144,667</b>	<b>2%</b>
<b>Total Expenditures</b>	<b>701,361</b>	<b>1,833,015</b>	<b>2,000,000</b>	<b>7,027,306</b>	<b>104,007</b>	<b>252,569</b>	<b>356,576</b>	<b>6,670,730</b>	<b>5%</b>

<b>Net Surplus / (Deficit)</b>	1,615,906	171,781	58,569	(4,968,737)	1,934,924				
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Beginning Cash Balance	7,848,685	9,432,094		9,607,799					
Cash Adjustments	(32,498)	3,925		-					
<b>Ending Cash Balance</b>	<b>9,432,094</b>	<b>9,607,799</b>		<b>4,639,062</b>	<b>11,559,195</b>				
Cash Reserves Target	-	-		-					

**Cash Reserves Target**

No reserve requirement

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
Various projects and development opportunities include: South East Master Plan Implementation, Public Works projects, and various development opportunities which may be presented to the Redevelopment Commission in 2020.

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<b>Fund Name</b>	TIF - Douglas Road					<b>Fund Number</b>	435		
<b>Fund Type</b>	Tax Increment Financing Funds								
<b>Control</b>	Redevelopment Commission Controlled Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Property Taxes	-	-	-	-	-		-	-	-
Interest Earnings	3,477	5,428	-	1,000	916		916	84	92%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>3,477</b>	<b>5,428</b>	<b>-</b>	<b>1,000</b>	<b>916</b>		<b>916</b>	<b>84</b>	<b>92%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	21,575	-	186,425	95,143	17,108	112,250	74,175	60%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>21,575</b>	<b>-</b>	<b>186,425</b>	<b>95,143</b>	<b>17,108</b>	<b>112,250</b>	<b>74,175</b>	<b>60%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>21,575</b>	<b>-</b>	<b>186,425</b>	<b>95,143</b>	<b>17,108</b>	<b>112,250</b>	<b>74,175</b>	<b>60%</b>
<b>Net Surplus / (Deficit)</b>	<b>3,477</b>	<b>(16,147)</b>	<b>-</b>	<b>(185,425)</b>	<b>(94,227)</b>		<b>(111,334)</b>		
Beginning Cash Balance	201,109	203,834		187,806		<b>Cash Reserves Target</b>			
Cash Adjustments	(751)	119		-					
<b>Ending Cash Balance</b>	<b>203,834</b>	<b>187,806</b>		<b>2,381</b>	<b>94,127</b>	No reserve requirement			
Cash Reserves Target	-	-		-					

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

**Explanation of Revenue Sources:**  
No revenues are expected at this time.

**Explanation of Expenditures and Significant Changes/Variations:**  
In 2017, the interfund loan from the Major Moves Fund (#412) was paid off (debt schedule #64). The remaining cash will be spent on utility relocation in the area. The TIF increment for pay year 2020 has been formally released to be allocated to the respective taxing units. For pay years after 2020 the Redevelopment Commission will review the increment and determine if it will be released or collected for use in future projects.

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<b>Fund Name</b>	TIF - River East Residential (NE Res)					<b>Fund Number</b>	436			
<b>Fund Type</b>	Tax Increment Financing Funds									
<b>Control</b>	Redevelopment Commission Controlled Funds									
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>	
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>		<b>Encumbrances</b>	<b>&amp; Encumb.</b>			
<b>Revenue</b>										
Property Taxes	4,686,651	4,933,558	5,770,197	5,770,197	2,938,534		2,938,534	2,831,663	51%	
Interest Earnings	4,559	54,332	40,000	40,000	9,080		9,080	30,920	23%	
Other Income	6	-	-	-	-		-	-	-	
Interfund Transfers In	61	-	-	-	-		-	-	-	
<b>Total Revenue</b>	<b>4,691,277</b>	<b>4,987,889</b>	<b>5,810,197</b>	<b>5,810,197</b>	<b>2,947,614</b>		<b>2,947,614</b>	<b>2,862,583</b>	<b>51%</b>	
<b>Expenditures by Type</b>										
<b>Services &amp; Charges</b>										
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	3,864,125	-	3,864,125	-	100%	
<b>Total Services &amp; Charges</b>	<b>5,189,326</b>	<b>4,263,831</b>	<b>4,385,000</b>	<b>4,385,000</b>	<b>4,110,789</b>	-	<b>4,110,789</b>	<b>274,211</b>	<b>94%</b>	
<b>Capital</b>	-	-	-	-	-	-	-	-	-	
<b>Total Expenditures</b>	<b>5,189,326</b>	<b>4,263,831</b>	<b>4,385,000</b>	<b>4,385,000</b>	<b>4,110,789</b>	-	<b>4,110,789</b>	<b>274,211</b>	<b>94%</b>	
<b>Net Surplus / (Deficit)</b>	<b>(498,049)</b>	<b>724,058</b>	<b>1,425,197</b>	<b>1,425,197</b>	<b>(1,163,175)</b>		<b>(1,163,175)</b>			
Beginning Cash Balance	3,492,629	2,982,744		3,706,897						<b>Cash Reserves Target</b>
Cash Adjustments	(11,835)	95		-						
<b>Ending Cash Balance</b>	<b>2,982,744</b>	<b>3,706,897</b>		<b>5,132,094</b>	<b>2,550,077</b>					No reserve requirement
Cash Reserves Target	-	-		-	-					

**Fund Purpose:**

This fund accounts for the collection of Tax Increment Financing (TIF) revenues for the River East 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.

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<b>Fund Name</b>	Airport 2003 Debt Reserve	<b>Fund Number</b>	315
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<b>Fund Type</b>	Debt Service Funds
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<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	18,472	28,483	20,000	20,000	6,430		6,430	13,570	32%
<b>Total Revenue</b>	<b>18,472</b>	<b>28,483</b>	<b>20,000</b>	<b>20,000</b>	<b>6,430</b>		<b>6,430</b>	<b>13,570</b>	<b>32%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	-	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	17,155	23,962	20,000	20,000	10,664	-	10,664	9,336	53%
<b>Total Services &amp; Charges</b>	<b>17,155</b>	<b>23,962</b>	<b>20,000</b>	<b>20,000</b>	<b>10,664</b>	<b>-</b>	<b>10,664</b>	<b>9,336</b>	<b>53%</b>
<b>Total Expenditures</b>	<b>17,155</b>	<b>23,962</b>	<b>20,000</b>	<b>20,000</b>	<b>10,664</b>	<b>-</b>	<b>10,664</b>	<b>9,336</b>	<b>53%</b>

<b>Net Surplus / (Deficit)</b>	1,317	4,521	-	-	(4,234)		(4,234)
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Beginning Cash Balance	1,040,462	1,037,930		1,042,908		<b>Cash Reserves Target</b>  100% debt service reserve per bond covenants
Cash Adjustments	(3,849)	456		-		
<b>Ending Cash Balance</b>	<b>1,037,930</b>	<b>1,042,908</b>		<b>1,042,908</b>	<b>1,040,462</b>	
Cash Reserves Target	1,037,930	1,042,908		1,042,908		

**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.

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<b>Fund Name</b>	Airport 2003 Debt Reserve	<b>Fund Number</b>	315
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<b>Fund Type</b>	Debt Service Funds
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<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	18,472	28,483	20,000	20,000	6,430		6,430	13,570	32%
<b>Total Revenue</b>	<b>18,472</b>	<b>28,483</b>	<b>20,000</b>	<b>20,000</b>	<b>6,430</b>		<b>6,430</b>	<b>13,570</b>	<b>32%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	-	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	17,155	23,962	20,000	20,000	10,664	-	10,664	9,336	53%
<b>Total Services &amp; Charges</b>	<b>17,155</b>	<b>23,962</b>	<b>20,000</b>	<b>20,000</b>	<b>10,664</b>	<b>-</b>	<b>10,664</b>	<b>9,336</b>	<b>53%</b>
<b>Total Expenditures</b>	<b>17,155</b>	<b>23,962</b>	<b>20,000</b>	<b>20,000</b>	<b>10,664</b>	<b>-</b>	<b>10,664</b>	<b>9,336</b>	<b>53%</b>

<b>Net Surplus / (Deficit)</b>	1,317	4,521	-	-	(4,234)	(4,234)
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Beginning Cash Balance	1,040,462	1,037,930		1,042,908		<b>Cash Reserves Target</b>  100% debt service reserve per bond covenants
Cash Adjustments	(3,849)	456		-		
<b>Ending Cash Balance</b>	<b>1,037,930</b>	<b>1,042,908</b>		<b>1,042,908</b>	<b>1,040,462</b>	
Cash Reserves Target	1,037,930	1,042,908		1,042,908		

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

**Explanation of Revenue Sources:**  
The only activity is interest income which is promptly transferred out to the River West TIF Fund (#324).

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

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<b>Fund Name</b>	2018 TIF Park Bond Debt Service	<b>Fund Number</b>	351
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<b>Fund Type</b>	Debt Service Funds
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<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	(275)	27,510	12,618	12,618	6,321		6,321	6,297	50%
Debt Proceeds	993,495	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>993,220</b>	<b>27,510</b>	<b>12,618</b>	<b>12,618</b>	<b>6,321</b>		<b>6,321</b>	<b>6,297</b>	<b>50%</b>

<b>Total Expenditures</b>	-	-	-	-	-	-	-	-	-
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<b>Net Surplus / (Deficit)</b>	993,220	27,510	12,618	12,618	6,321		6,321
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Beginning Cash Balance	-	991,077		1,018,984		<b>Cash Reserves Target</b>			
Cash Adjustments	(2,143)	396		-					
<b>Ending Cash Balance</b>	<b>991,077</b>	<b>1,018,984</b>		<b>1,031,602</b>	<b>1,027,052</b>				
Cash Reserves Target	991,077	1,018,984		1,031,602		100% debt service reserve per bond covenants			

**Fund Purpose:**

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

- The par amount of the Redevelopment District Bonds, Series 2018 was \$11,995,000 with a premium of \$96,103. The bonds closed on April 25, 2018 with a net interest rate of 2.971%. The net proceeds after bond issuance costs were \$11,818,495. \$993,495 was deposited into this fund per the bond agreement. The remaining \$10,825,000 was deposited into Fund 452 (2018 TIF Park Bond Capital) and will be used towards the approved capital projects (see Fund 452).
- The debt service reserve fund is funded from bond proceeds in an amount equal to maximum annual principal and interest due on the bonds. If moneys in the reserve fund are used to pay principal and interest on the bonds, the balance will be restored from TIF revenues. Debt service payments are due on February 1 and August 1. The first debt service payment is due August 1, 2018 and the final payment is due February 1, 2033. The debt service reserve will be used towards the last debt service payment.

**Explanation of Revenue Sources:**

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

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<b>Fund Name</b>	South Shore Double Tracking Debt Service	<b>Fund Number</b>	352
<b>Fund Type</b>	Debt Service Funds		
<b>Control</b>	Redevelopment Commission Controlled Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	-	-	-	20	11		11	9	55%
Debt Proceeds	-	9,447,841	-	-	-		-	-	-
Interfund Transfers In	-	-	-	488,171	488,171		488,171	-	100%
<b>Total Revenue</b>	-	9,447,841	-	488,191	488,182		488,182	9	100%

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	-	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	-	293,022	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	293,022	-	-	-	-	-	-	-

<b>Capital</b>	-	9,125,000	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	9,418,022	-	-	-	-	-	-	-

<b>Net Surplus / (Deficit)</b>	-	29,819	-	488,191	488,182		488,182		
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Beginning Cash Balance	-	-	29,819	-	-	<b>Cash Reserves Target</b> 100% debt service reserve per bond covenants			
Cash Adjustments	-	-	-	-					
<b>Ending Cash Balance</b>	-	29,819	518,010	518,001					
Cash Reserves Target	-	29,819	518,010	-					

**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.

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<b>Fund Name</b>	<b>Redevelopment General</b>					<b>Fund Number</b>	<b>433</b>		
<b>Fund Type</b>	<b>Special Revenue Funds</b>								
<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Local Income Taxes	-	84,095	8,775	24,117	20,461		20,461	3,656	85%
Interest Earnings	2,799	24,815	15,000	15,000	6,773		6,773	8,227	45%
Donations	607,302	1,177,112	1,000,000	1,500,000	500,000		500,000	1,000,000	33%
Interfund Transfers In	28,126	-	150,000	150,000	87,500		87,500	62,500	58%
<b>Total Revenue</b>	<b>638,227</b>	<b>1,286,022</b>	<b>1,173,775</b>	<b>1,689,117</b>	<b>614,734</b>		<b>614,734</b>	<b>1,074,383</b>	<b>36%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
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	523,711	210,253	733,964	680,672	52%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	28,100	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>29,994</b>	<b>422,200</b>	<b>1,029,500</b>	<b>1,419,136</b>	<b>525,368</b>	<b>210,253</b>	<b>735,621</b>	<b>683,516</b>	<b>52%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,214</b>	<b>2,214</b>	<b>-</b>	<b>2,214</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>29,994</b>	<b>422,200</b>	<b>1,029,500</b>	<b>1,421,350</b>	<b>527,582</b>	<b>210,253</b>	<b>737,835</b>	<b>683,516</b>	<b>52%</b>
<b>Net Surplus / (Deficit)</b>	<b>608,233</b>	<b>863,822</b>	<b>144,275</b>	<b>267,767</b>	<b>87,152</b>		<b>(123,101)</b>		
Beginning Cash Balance	7,403	614,296		1,476,915					
Cash Adjustments	(1,340)	(1,204)		-					
<b>Ending Cash Balance</b>	<b>614,296</b>	<b>1,476,915</b>		<b>1,744,682</b>	<b>1,640,402</b>				
Cash Reserves Target	7,498	105,550		355,338					
							<b>Cash Reserves Target</b>		
							25% of Annual expenditures		

**Fund Purpose:**

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

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

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

**Explanation of Revenue Sources:**

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

In 2019, this fund will receive the South Bend Redevelopment Commission's portion of the Local Income Tax (LIT) distribution from the State.

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

**Explanation of Expenditures and Significant Changes/Variations:**

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



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<b>Fund Name</b>	Certified Technology Park	<b>Fund Number</b>	439
<b>Fund Type</b>	Capital Funds		
<b>Control</b>	Redevelopment Commission Controlled Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	10,966	11,146	-	120	68		68	52	57%
<b>Total Revenue</b>	<b>10,966</b>	<b>11,146</b>	<b>-</b>	<b>120</b>	<b>68</b>		<b>68</b>	<b>52</b>	<b>57%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>	<b>-</b>	<b>624,194</b>	<b>-</b>	<b>752</b>	<b>-</b>	<b>752</b>	<b>752</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>-</b>	<b>624,194</b>	<b>-</b>	<b>752</b>	<b>-</b>	<b>752</b>	<b>752</b>	<b>-</b>	<b>100%</b>

<b>Net Surplus / (Deficit)</b>	<b>10,966</b>	<b>(613,048)</b>	<b>-</b>	<b>(632)</b>	<b>68</b>		<b>(684)</b>
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Beginning Cash Balance	614,013	622,685		10,965		<b>Cash Reserves Target</b>  No reserve requirement
Cash Adjustments	(2,293)	1,328		-		
<b>Ending Cash Balance</b>	<b>622,685</b>	<b>10,965</b>		<b>10,333</b>	<b>11,052</b>	
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.

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<b>Fund Name</b>	2018 TIF Park Bond Capital					<b>Fund Number</b>	452		
<b>Fund Type</b>	Capital Funds								
<b>Control</b>	Redevelopment Commission Controlled Funds								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>%</b>
<b>Revenue</b>									
Interest Earnings	(2,882)	202,657	-	35,000	21,653		21,653	13,347	62%
Debt Proceeds	11,097,608	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>11,094,726</b>	<b>202,657</b>	<b>-</b>	<b>35,000</b>	<b>21,653</b>		<b>21,653</b>	<b>13,347</b>	<b>62%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
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	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>445,164</b>	<b>640,860</b>	<b>-</b>	<b>358,641</b>	<b>61,892</b>	<b>38,428</b>	<b>100,320</b>	<b>258,321</b>	<b>28%</b>
<b>Capital</b>	<b>223,104</b>	<b>5,895,577</b>	<b>-</b>	<b>3,733,723</b>	<b>1,051,804</b>	<b>497,850</b>	<b>1,549,653</b>	<b>2,184,070</b>	<b>42%</b>
<b>Total Expenditures</b>	<b>668,268</b>	<b>6,536,438</b>	<b>-</b>	<b>4,092,364</b>	<b>1,113,696</b>	<b>536,277</b>	<b>1,649,973</b>	<b>2,442,391</b>	<b>40%</b>
<b>Net Surplus / (Deficit)</b>	<b>10,426,458</b>	<b>(6,333,781)</b>	<b>-</b>	<b>(4,057,364)</b>	<b>(1,092,043)</b>		<b>(1,628,320)</b>		
Beginning Cash Balance	-	10,403,960		4,085,672					
Cash Adjustments	(22,497)	15,493		-					
<b>Ending Cash Balance</b>	<b>10,403,960</b>	<b>4,085,672</b>		<b>28,308</b>	<b>3,001,627</b>				
Cash Reserves Target	-	-		-					

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

**Fund Purpose:**

This fund is used to track the expenditures of the proceeds from the 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.

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<b>Fund Name</b>	Airport Urban Enterprise Zone	<b>Fund Number</b>	454
<b>Fund Type</b>	Capital Funds		
<b>Control</b>	Redevelopment Commission Controlled Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	6,915	10,900	8,000	8,000	2,505		2,505	5,495	31%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>6,915</b>	<b>10,900</b>	<b>8,000</b>	<b>8,000</b>	<b>2,505</b>		<b>2,505</b>	<b>5,495</b>	<b>31%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	50,000	50,000	-	-	-	50,000	0%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>0%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>0%</b>

<b>Net Surplus / (Deficit)</b>	6,915	10,900	(42,000)	(42,000)	2,505		2,505
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Beginning Cash Balance	387,224	392,693		403,750		<b>Cash Reserves Target</b>
Cash Adjustments	(1,446)	157		-		
<b>Ending Cash Balance</b>	<b>392,693</b>	<b>403,750</b>		<b>361,750</b>	<b>406,947</b>	
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.