



Period Ending: August 31, 2020

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City of South Bend

Monthly Financial Report

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August 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 to 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 actual 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 August 31, 2020

	Beginning Cash Balance 1/1/2020	2020 Estimated Revenues	2020 Budgeted Expenditures	Projected Surplus (Deficit)	Ending Cash Balance 12/31/2020
City Controlled Funds					
101 General Fund	44,871,229	71,659,754	72,902,340	(1,242,586)	43,628,643
Special Revenue Funds					
102 Rainy Day	10,733,474	132,905	-	132,905	10,866,379
201 Parks & Recreation	3,649,543	16,456,050	16,495,507	(39,457)	3,610,086
202 Motor Vehicle Highway	4,743,203	10,224,849	9,504,029	720,820	5,464,023
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	-	4,167,695	4,087,695	80,000	80,000
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	3,691,796	(636,546)	13,856
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	16,449,025	16,238,244	210,781	12,935,478
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
Total Special Revenue Funds	68,761,206	92,462,695	102,393,758	(9,931,063)	58,830,143
Debt Service Funds					
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
Total Debt Service Funds	7,222,856	10,931,728	10,907,793	23,935	7,246,790

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

	Beginning Cash Balance 1/1/2020	2020 Estimated Revenues	2020 Budgeted Expenditures	Projected Surplus (Deficit)	Ending Cash Balance 12/31/2020
Capital Funds					
287 Fire Department Capital	1,962,214	4,192,066	3,635,935	556,131	2,518,345
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
Total Capital Funds	19,274,855	10,177,407	23,430,480	(13,253,073)	6,021,782
Enterprise Funds					
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	1,606,966	1,325,349	281,617	346,542
620 Water Works Operations	4,204,418	21,394,976	23,491,243	(2,096,267)	2,108,151
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	18,400	1,000,000	(981,600)	81
Total Enterprise Funds	61,942,231	100,745,194	120,603,935	(19,858,741)	42,083,490
Internal Service Funds					
222 Central Services	1,455,158	13,387,866	13,637,170	(249,304)	1,205,854
224 Central Services Capital	21,921	258,491	279,685	(21,194)	727
226 Liability Insurance	4,961,426	4,516,782	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
Total Internal Service Funds	19,762,834	41,726,561	47,572,961	(5,846,400)	13,916,434

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

	Beginning Cash Balance 1/1/2020	2020 Estimated Revenues	2020 Budgeted Expenditures	Projected Surplus (Deficit)	Ending Cash Balance 12/31/2020
Trust & Agency Funds					
701 Fire Pension	336,501	4,906,502	4,799,311	107,191	443,692
702 Police Pension	698,148	6,138,180	6,241,405	(103,225)	594,923
Total Trust & Agency Funds	1,034,649	11,044,682	11,040,716	3,966	1,038,615
Total City Controlled Funds	222,869,860	338,748,021	388,851,983	(50,103,962)	172,765,897
Redevelopment Commission Controlled Funds					
Tax Increment Financing Funds					
324 TIF - River West Development Area (Airport)	30,950,203	17,448,377	34,418,912	(16,970,535)	13,979,668
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
Total Tax Increment Financing Funds	53,699,946	28,474,761	56,441,349	(27,966,588)	25,733,358
Redevelopment Funds					
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
Total Redevelopment Funds	5,977,302	1,732,237	5,564,466	(3,832,229)	2,145,073
Debt Service Funds					
315 Airport 2003 Debt Reserve	1,042,908	20,000	20,000	-	1,042,908
328 SBCDA 2003 Debt Reserve	1,743,584	40,000	40,000	-	1,743,584
351 2018 TIF Park Bond Debt Service	1,018,984	12,618	-	12,618	1,031,602
352 South Shore Double Tracking Debt Service	29,819	488,191	-	488,191	518,010
Total Debt Service Funds	3,835,295	560,809	60,000	500,809	4,336,104
Total Redevelopment Commission Funds	63,512,543	30,767,807	62,065,815	(31,298,008)	32,214,535
Grand Total	286,382,403	369,515,828	450,917,798	(81,401,970)	204,980,431
NOTE: REFER TO INDIVIDUAL FUND SUMMARIES FOR FURTHER DETAIL					

City of South Bend
Cash Reserves Summary by Fund Status
August 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
Under Reserve Requirement									
201	Parks & Recreation	3,063,371	862,667	2,200,704	4,123,877	(1,923,173)	13%	✗ Building back up reserves after capital spend in 2019	25% of Annual expenditures
230	Code Enforcement	432,417	96,834	335,584	408,770	(73,186)	8%	✗ Reimbursed through interfund transfers from Fund 408	10% of Annual expenditures
278	Take Home Vehicle Police	677,666	30	677,636	750,000	(72,364)	684%	✗ Slightly under reserve requirement	Set dollar amount of \$750,000
610	Solid Waste Operations	212,811	279,155	(66,344)	609,152	(675,496)	-1%	✗ Expenditures higher than revenues	10% of Annual expenditures
629	Water Works Reserve - O & M	2,912,652	-	2,912,652	2,923,544	(10,892)	17%	✗ Slightly under reserve requirement	16.67% of annual operating expenses in Fund 620, net of transfers
641	Sewage Works Operations	6,818,808	4,694,919	2,123,889	2,385,805	(261,916)	4%	✗ High encumbrances	5% of Annual expenditures
670	Century Center Operations	1,303,041	58,833	1,244,208	1,258,975	(14,767)	25%	✗ 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
Under Reserve Requirement Total		\$ 15,502,456	\$ 5,992,472	\$ 9,509,983	\$ 13,564,195	\$ (4,054,212)			

Meets or Exceeds Requirement

101	General Fund	45,841,384	1,244,652	44,596,731	25,515,819	19,080,912	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	1,077,701	3,620,584	2,376,007	1,244,577	38%	✓	25% of Annual expenditures
211	DCI Administration Fund	1,046,353	237,603	808,750	350,068	458,682	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	22,783	438,294	98,844	339,450	111%	✓	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	18,289	1,498,598	864,263	634,335	17%	✓	10% of Annual expenditures, excluding utility accounting
226	Liability Insurance	5,276,772	70,196	5,206,575	2,561,041	2,645,534	102%	✓	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	569,451	1,168,098	-	1,168,098	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	2,424,034	10,357,943	8,119,122	2,238,821	64%	✓	50% of Annual expenditures
408	Economic Development Income Tax	19,667,870	2,964,043	16,703,827	8,036,486	8,667,341	104%	✓	50% of Annual expenditures
433	Redevelopment General	1,640,402	198,853	1,441,549	355,338	1,086,211	101%	✓	Revenue received annually in September
600	Consolidated Building Fund	2,106,789	222,098	1,884,690	501,357	1,383,333	94%	✓	25% of Annual expenditures
601	Parking Garages	916,338	465,320	451,019	424,918	26,101	27%	✓	25% of Annual expenditures
620	Water Works Operations	3,640,372	965,704	2,674,668	1,174,562	1,500,106	11%	✓	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

City of South Bend
Cash Reserves Summary by Fund Status
August 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	
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
626	Water Works Bond Reserve	1,439,219	-	1,439,219	1,439,219	-	100%	✓		100% cash reserves per bond covenants and Crowe Horwath
640	Sewer Repair Insurance	2,077,019	10,544	2,066,475	185,589	1,880,886	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	6,368,812	1,678,919	1,678,919	-	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	116,010	580,720	217,933	362,787	67%	✓		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	499,776	10,012,711	4,627,133	5,385,578	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
Meets or Exceeds Requirement Total		\$ 174,175,589	\$ 18,771,914	\$ 155,411,131	\$ 96,227,860	\$ 59,183,271				

No Reserve Requirement

209	Studebaker/Oliver Revitalizing Grants	728,954	619,813	109,141	-	109,141	100%	✓		No reserve requirement - Grant fund - spend down to zero
210	DCI State Grants	34,158	104,166	(70,008)	-	(70,008)	100%	✓	To be reimbursed by grant receipts	No reserve requirement - Grant fund - spend down to zero
212	DCI Federal Grants	290,827	3,576,696	(3,285,869)	-	(3,285,869)	100%	✓	To be reimbursed by grant receipts	No reserve requirement - Grant fund - spend down to zero
217	Gift, Donation, Bequest	973,153	357,988	615,164	-	615,164	100%	✓		No reserve requirement
219	Unsafe Building	880,504	4,960	875,544	-	875,544	100%	✓		No reserve requirement
224	Central Services Capital	26,448	84,559	(58,112)	-	(58,112)	100%	✓	To receive interfund transfer from Fund 222	No reserve requirement - Capital fund - spend down to zero
227	Loss Recovery Fund	610,264	73,104	537,161	-	537,161	100%	✓		No reserve requirement
251	Local Roads & Streets	5,488,225	2,347,659	3,140,566	-	3,140,566	100%	✓		No reserve requirement

City of South Bend
Cash Reserves Summary by Fund Status
August 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
257	LOIT 2016 Special Distribution	126,362	116,388	9,975	-	9,975	100%	✓		No reserve requirement - one-time distribution - spend down to zero
258	Human Rights - Federal Grant	405,010	20,341	384,669	-	384,669	100%	✓		No reserve requirement - Grant fund - spend down to zero
264	COVID-19 Response	(883,764)	1,565,593	(2,449,356)	-	(2,449,356)	100%	✓	To be reimbursed by grant receipts	No reserve requirement - Grant fund - spend down to zero
265	Local Road & Bridge Grant	620,556	814,262	(193,705)	-	(193,705)	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	1,955,961	837,541	-	837,541	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	568,512	45,375	-	45,375	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	6,229,124	18,964,017	-	18,964,017	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	262,765	1,506,375	-	1,506,375	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	245,729	796,308	-	796,308	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
429	TIF - River East Devevelopment	8,229,694	3,563,572	4,666,121	-	4,666,121	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
430	TIF - Southside Development Area #1	11,559,195	264,924	11,294,271	-	11,294,271	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	859,933	2,141,693	-	2,141,693	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	2,135,204	5,938,219	-	5,938,219	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

August 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	306,747	5,975,535	-	5,975,535	100%	✓		No reserve requirement - Capital fund - spend down to zero
642	Sewage Works Capital	15,545,613	3,093,307	12,452,307	-	12,452,307	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
No Reserve Requirement Total		\$ 103,119,912	\$ 30,254,696	\$ 72,865,217	\$ 518,001	\$ 72,347,216				
Total Funds		\$ 292,797,956	\$ 55,019,081	\$ 237,786,331	\$ 110,310,056	\$ 127,476,275				

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

	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
City Controlled Funds						
101 General Fund	71,659,754	2,604,770	41,191,946	38,103,478	30,467,808	57%
Special Revenue Funds						
102 Rainy Day	132,905	5,273	71,855	163,641	61,050	54%
201 Parks & Recreation	16,456,050	974,054	9,852,732	11,159,885	6,603,318	60%
202 Motor Vehicle Highway	10,224,849	2,535,205	7,496,774	4,368,351	2,728,075	73%
209 Studebaker-Oliver Revitalizing Grants	120,000	100,355	105,408	113,802	14,592	88%
210 Economic Development State Grants	630,706	18,019	54,635	56,152	576,071	9%
211 Department of Community Investment (DCI)	3,237,490	801,361	2,419,047	1,302,041	818,443	75%
212 Dept of Community Investment Grants	7,311,291	568,062	1,547,453	1,025,954	5,763,838	21%
216 Police State Seizures	32,281	102	1,480	8,462	30,801	5%
217 Gift, Donation, Bequest	567,463	1,402	596,775	574,074	(29,312)	105%
218 Police Curfew Violations	627	305	585	243	42	93%
219 Unsafe Building	119,500	7,014	39,322	514,379	80,178	33%
220 Law Enforcement Continuing Education	255,121	28,086	173,584	210,740	81,537	68%
221 Rental Units Regulation	345,826	22,266	173,000	3,469	172,826	50%
227 Loss Recovery	4,579	297	4,053	9,553	526	89%
230 Code Enforcement Fund	4,167,695	453,093	2,908,954	-	1,258,741	70%
249 Public Safety LOIT	9,733,297	732,622	6,805,933	6,391,079	2,927,364	70%
251 Local Roads & Streets	1,939,420	76,492	1,201,376	2,612,510	738,044	62%
257 LOIT Special Distribution	2,926	62	1,555	100,592	1,371	53%
258 Human Rights Federal Grant	151,228	5,833	7,922	84,847	143,306	5%
264 COVID-19 Response	-	268,234	755,321	-	(755,321)	0%
265 Local Road & Bridge Grant	2,004,156	1,942,757	2,208,513	558,418	(204,357)	110%
266 MVH Restricted Fund	3,055,250	290,219	1,898,528	2,097,965	1,156,722	62%
273 Morris PAC / Palais Royale Marketing	15,566	37	2,843	11,938	12,723	18%
274 Morris PAC / Self-Promotion	106,794	101	20,800	52,360	85,994	19%
280 Police Block Grants	51	2	27	62	24	54%
289 HAZMAT	10,238	14	186	9,739	10,052	2%
291 Indiana River Rescue	92,317	163	54,269	117,823	38,048	59%
292 Police Grants	-	-	-	-	-	0%
294 Regional Police Academy	21,240	61	10,098	19,355	11,142	48%
295 COPS MORE Grant	396,471	567	186,443	54,841	210,028	47%
299 Police Federal Drug Enforcement	6,366	25	657	2,355	5,709	10%
404 County Option Income Tax	16,449,025	3,331,429	12,163,095	10,033,692	4,285,930	74%
408 Economic Development Income Tax	14,153,675	1,015,032	9,967,274	9,553,841	4,186,401	70%
410 Urban Development Action Grant	30,500	19	15,922	34,256	14,578	52%
655 Project ReLeaf	456,559	37,777	301,361	307,968	155,198	66%
705 Police K-9 Unit	22	1	16	37	6	73%
730 City Cemetery Trust	220	15	198	453	22	90%
731 Bowman Cemetery	5,791	230	3,112	7,127	2,679	54%
754 Industrial Revolving Fund	225,200	41,220	162,068	178,825	63,132	72%
Total Special Revenue Funds	92,462,695	13,257,806	61,213,177	51,740,828	31,249,518	66%
Debt Service Fund						
312 2017 Parks Bond Debt Service	1,157,120	1	630,897	665,777	526,223	55%
350 2018 Fire Station #9 Bond Debt Service	341,231	-	341,231	321,706	(0)	100%
672 Century Center Energy Conservation Debt Svc	413,496	103	273,131	290,156	140,365	66%
752 South Bend Redevelopment Authority	2,875,000	14	2,673,804	2,673,377	201,196	93%
755 South Bend Building Corporation	2,649,000	42	2,648,444	2,650,540	556	100%
756 Smart Streets Debt Service	1,719,500	11	1,716,840	1,718,635	2,660	100%
757 2015 Parks Bond Debt Service	379,756	30,758	253,764	255,418	125,992	67%
760 Eddy Street Commons Debt Service	1,396,625	17	1,392,188	1,304,126	4,437	100%
Total Debt Service Funds	10,931,728	30,945	9,930,301	9,879,734	1,001,427	91%

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

	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget	
Capital Funds							
287	Fire Department Capital	4,192,066	2,235,769	3,247,608	349,166	944,458	77%
401	Coveleski Stadium Capital	30,162	6	120	565	30,042	0%
406	Cumulative Capital Development	435,834	73	258,494	271,511	177,340	59%
407	Cumulative Capital Improvement	274,433	329	129,977	118,804	144,456	47%
412	Major Moves Construction	513,997	247,526	507,535	626,889	6,462	99%
416	Morris Performing Arts Center Capital	283,933	253	198,097	56,532	85,836	70%
450	Palais Royale Historic Preservation	15,700	38	4,372	10,685	11,328	28%
451	2018 Fire Station #9 Bond Capital	3,854	153	2,336	36,042	1,518	61%
453	2018 Zoo Bond Capital	12,652	0	293	19,466	12,359	2%
471	2017 Parks Bond Capital	85,000	3,935	58,190	184,481	26,810	68%
750	Equipment/Vehicle Leasing	4,329,756	2	676	1,487,284	4,329,080	0%
759	Eddy Street Commons Capital	20	0	11	45	9	56%
	Total Capital Funds	10,177,407	2,488,083	4,407,711	3,161,470	5,769,696	43%
Enterprise Funds							
288	Emergency Medical Services Operating	11,114	-	11,113	4,267,099	1	100%
600	Consolidated Building Fund	1,800,103	151,322	878,033	2,605,304	922,070	49%
601	Parking Garages	1,356,448	77,983	600,601	698,085	755,847	44%
610	Solid Waste Operations	5,711,736	492,155	3,812,445	3,640,836	1,899,291	67%
611	Solid Waste Capital	1,606,966	523,073	1,268,745	832,620	338,221	79%
620	Water Works Operations	21,394,976	2,202,394	13,907,450	12,889,335	7,487,526	65%
622	Water Works Capital	4,107,965	332,598	2,819,373	2,255,662	1,288,592	69%
624	Water Works Customer Deposit	20,000	630	8,603	23,301	11,397	43%
625	Water Works Sinking (Debt Service)	1,841,486	101,877	818,809	1,359,226	1,022,677	44%
626	Water Works Bond Reserve	20,000	687	9,544	22,183	10,456	48%
629	Water Works Reserve Operations & Maintenance	240,000	1,420	36,372	269,765	203,628	15%
640	Sewer Repair Insurance	670,302	56,612	457,939	466,759	212,363	68%
641	Sewage Works Operations	39,435,552	3,153,420	24,805,893	27,075,103	14,629,659	63%
642	Sewage Works Capital	8,500,698	26,145	8,493,502	5,281,578	7,196	100%
643	Sewage Works Reserve Operations & Maintenance	120,000	2,705	37,010	237,479	82,990	31%
649	Sewage Sinking (Debt Service)	7,833,015	52,222	7,864,739	7,835,009	(31,724)	100%
653	Sewage Debt Service Reserve	45,000	238	20,696	54,788	24,304	46%
654	Sewage Works Customer Deposit	25,000	277	3,416	34	21,584	14%
667	Storm Sewer Fund	1,046,360	86,819	694,627	166,688	351,733	66%
670	Century Center Operations	4,940,073	69,879	1,198,135	3,452,921	3,741,938	24%
671	Century Center Capital	18,400	8	1,898	186,467	16,502	10%
	Total Enterprise Funds	100,745,194	7,332,464	67,748,944	73,620,242	32,996,250	67%
Internal Service Funds							
222	Central Services	13,387,866	633,244	4,722,991	9,082,338	8,664,875	35%
224	Central Services Capital	258,491	-	146,481	2,290	112,010	57%
226	Liability Insurance	4,516,782	258,334	3,529,684	3,689,188	987,098	78%
278	Police Take Home Vehicle	14,152	850	7,801	15,345	6,351	55%
279	IT / Innovation / 311 Call Center	6,830,239	559,805	4,599,877	5,482,600	2,230,362	67%
711	Self-Funded Employee Benefits	16,452,533	1,469,895	10,891,242	9,165,382	5,561,291	66%
713	Unemployment Compensation	8,546	593	5,462	3,072	3,084	64%
714	Parental Leave Fund	257,952	18,838	156,878	104,459	101,074	61%
	Total Internal Service Funds	41,726,561	2,941,559	24,060,415	27,544,672	17,666,146	58%

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

	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
Trust & Agency Funds						
701 Fire Pension	4,906,502	5	2,164,310	2,237,676	2,742,192	44%
702 Police Pension	6,138,180	34	3,068,119	3,066,288	3,070,061	50%
Total Trust & Agency Funds	11,044,682	40	5,232,430	5,303,964	5,812,252	47%
Total City Controlled Funds	338,748,021	28,655,667	213,784,923	209,354,388	124,963,098	63%
Redevelopment Commission Controlled Funds						
Tax Increment Financing Funds						
324 TIF - River West Development Area (Airport)	17,448,377	98,227	9,748,252	11,362,914	7,700,125	56%
422 TIF - West Washington	330,282	508	137,912	170,861	192,370	42%
429 TIF - River East Development Area (NE Dev)	2,826,336	4,011	1,746,507	1,805,777	1,079,829	62%
430 TIF - Southside Development #1	2,058,569	5,634	2,044,565	1,542,641	14,004	99%
435 TIF - Douglas Road	1,000	46	962	3,154	38	96%
436 TIF - River East Residential (NE Res)	5,810,197	1,243	2,948,857	2,825,599	2,861,340	51%
Total Tax Increment Financing Funds	28,474,761	109,669	16,627,055	17,710,947	11,847,706	58%
Redevelopment Funds						
433 Redevelopment General	1,689,117	13,787	628,521	70,547	1,060,596	37%
439 Certified Technology Park	120	5	73	9,636	47	61%
452 2018 TIF Park Bond Capital	35,000	1,463	23,116	138,335	11,884	66%
454 Airport Urban Enterprise Zone	8,000	198	2,703	6,156	5,297	34%
Total Redevelopment Funds	1,732,237	15,454	654,413	224,673	1,077,824	38%
Debt Service Funds						
315 Airport 2003 Debt Reserve	20,000	507	6,937	16,178	13,063	35%
328 SBCDA 2003 Debt Reserve	40,000	848	11,598	27,047	28,402	29%
351 2018 TIF Park Bond Debt Service	12,618	501	6,822	15,536	5,796	54%
352 South Shore Double Tracking Debt Service	488,191	2	488,184	-	7	100%
Total Debt Service Funds	560,809	1,857	513,541	58,761	47,268	92%
Total Redevelopment Commission Funds	30,767,807	126,980	17,795,010	17,994,381	(17,668,030)	58%
Grand Total	369,515,828	28,782,647	231,579,933	227,348,769	107,295,068	63%

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

	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget*
City Controlled Funds							
101 General Fund	72,902,340	5,266,298	43,445,033	40,564,790	1,244,652	28,212,655	61%
Special Revenue Funds							
102 Rainy Day	-	-	-	-	-	-	0%
201 Parks & Recreation	16,495,507	1,221,525	10,738,961	14,785,437	862,667	4,893,879	70%
202 Motor Vehicle Highway	9,504,029	223,935	5,315,563	7,569,607	1,077,701	3,110,765	67%
209 Studebaker-Oliver Revitalizing Grants	873,464	15,107	229,340	131,409	619,813	24,311	97%
210 Economic Development State Grants	691,169	5,459	72,708	300,177	104,166	514,295	26%
211 Department of Community Investment (DCI)	3,500,678	197,342	1,793,715	1,726,130	237,603	1,469,360	58%
212 Dept of Community Investment Grants	7,564,954	670,198	1,667,995	1,059,500	3,576,696	2,320,262	69%
216 Police State Seizures	108,753	-	31,753	-	-	77,000	29%
217 Gift, Donation, Bequest	791,067	26,376	323,967	121,740	357,988	109,112	86%
218 Police Curfew Violations	1,000	-	-	-	-	1,000	0%
219 Unsafe Building	156,395	1,960	97,982	404,051	4,960	53,453	66%
220 Law Enforcement Continuing Education	395,377	24,030	130,450	268,389	22,783	242,144	39%
221 Rental Units Regulation	345,826	14,880	118,239	-	-	227,587	34%
227 Loss Recovery	200,000	126,896	126,896	37,311	73,104	-	100%
230 Code Enforcement Fund	4,087,695	289,924	2,236,488	-	96,834	1,754,374	57%
249 Public Safety LOIT	8,950,545	685,746	5,721,982	4,732,126	-	3,228,563	64%
251 Local Roads & Streets	5,797,965	1,337,064	2,263,559	994,030	2,347,659	1,186,747	80%
257 LOIT Special Distribution	164,087	1,540	47,699	547,687	116,388	-	100%
258 Human Rights Federal Grant	270,640	18,008	138,697	203,984	20,341	111,602	59%
264 COVID-19 Response	2,025,075	280,662	1,727,843	-	1,565,593	(1,268,361)	163%
265 Local Road & Bridge Grant	2,974,341	79,725	175,126	798	814,262	1,984,953	33%
266 MVH Restricted Fund	3,691,796	537,904	1,241,435	788,282	569,451	1,880,910	49%
273 Morris PAC / Palais Royale Marketing	30,816	-	832	1,434	9,984	20,000	35%
274 Morris PAC / Self-Promotion	115,000	1,100	1,100	-	-	113,900	1%
280 Police Block Grants	-	-	-	-	-	-	0%
289 HAZMAT	10,000	-	-	529	2,404	7,596	24%
291 Indiana River Rescue	95,082	(2,287)	12,167	25,307	2,326	80,588	15%
292 Police Grants	-	-	-	-	-	-	0%
294 Regional Police Academy	22,500	-	3,057	5,080	-	19,443	14%
295 COPS MORE Grant	523,301	47,292	285,026	80,572	103,739	134,535	74%
299 Police Federal Drug Enforcement	51,000	-	31,000	43,499	-	20,000	61%
404 County Option Income Tax	16,238,244	1,491,923	10,293,598	8,374,299	2,424,034	3,520,612	78%
408 Economic Development Income Tax	16,072,972	1,212,932	8,001,293	6,250,556	2,964,043	5,107,636	68%
410 Urban Development Action Grant	40,000	-	30,000	45,000	-	10,000	75%
655 Project ReLeaf	433,460	28,756	230,135	314,716	-	203,325	53%
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	10,685	58,765	69,380	-	90,235	39%
Total Special Revenue Funds	102,393,758	8,548,680	53,147,371	48,881,029	17,974,538	31,271,846	69%
Debt Service Fund							
312 2017 Parks Bond Debt Service	1,172,968	-	1,172,965	1,181,140	-	3	100%
350 2018 Fire Station #9 Bond Debt Service	341,231	-	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	1,236,278	2,830,663	1,590,684	-	34,950	99%
755 South Bend Building Corporation	2,630,085	1,194,023	2,627,585	1,435,119	-	2,500	100%
756 Smart Streets Debt Service	1,713,044	856,809	1,712,694	855,434	-	350	100%
757 2015 Parks Bond Debt Service	382,131	192,241	381,131	192,191	-	1,000	100%
760 Eddy Street Commons Debt Service	1,391,625	742,500	1,390,625	649,375	-	1,000	100%
Total Debt Service Funds	10,907,793	4,221,851	10,662,281	6,433,210	205,709	39,803	100%

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

	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget*
Capital Funds							
287	Fire Department Capital	3,635,935	125,851	2,494,741	2,150,418	568,512	84%
401	Coveleski Stadium Capital	30,000	-	14,353	64,622	-	48%
406	Cumulative Capital Development	602,205	26,958	367,810	444,427	169,588	89%
407	Cumulative Capital Improvement	430,000	20,833	166,668	-	263,332	39%
412	Major Moves Construction	1,672,285	103,083	794,091	841,345	262,765	63%
416	Morris Performing Arts Center Capital	559,983	-	101,871	35,613	323,798	76%
450	Palais Royale Historic Preservation	69,160	-	34,160	38,779	-	49%
451	2018 Fire Station #9 Bond Capital	89,311	-	89,311	2,942,454	-	100%
453	2018 Zoo Bond Capital	133,581	-	49,286	2,343,260	-	37%
471	2017 Parks Bond Capital	8,569,760	671,630	1,730,797	2,577,350	2,135,204	45%
750	Equipment/Vehicle Leasing	4,590,138	-	669,482	2,559,853	-	15%
759	Eddy Street Commons Capital	3,048,122	777,370	2,208,448	2,571,302	-	72%
	Total Capital Funds	23,430,480	1,725,725	8,721,017	16,569,423	3,459,867	52%
Enterprise Funds							
288	Emergency Medical Services Operating	1,824,059	-	105,202	4,035,751	2,170	6%
600	Consolidated Building Fund	2,005,428	110,795	1,020,416	2,874,276	222,098	62%
601	Parking Garages	1,699,673	55,476	997,293	910,371	465,320	86%
610	Solid Waste Operations	6,091,520	615,624	4,307,818	3,805,938	279,155	75%
611	Solid Waste Capital	1,325,349	147,604	808,734	814,020	262,696	81%
620	Water Works Operations	23,491,243	1,828,917	13,824,715	13,554,856	965,704	63%
622	Water Works Capital	4,870,047	174,212	583,148	429,653	306,747	18%
624	Water Works Customer Deposit	20,000	630	13,830	22,885	-	69%
625	Water Works Sinking (Debt Service)	1,841,486	877	229,946	1,995,034	1,279,161	82%
626	Water Works Bond Reserve	20,000	-	-	9,582	-	0%
629	Water Works Reserve Operations & Maintenance	40,000	1,420	31,225	43,475	-	78%
640	Sewer Repair Insurance	742,355	53,636	589,658	388,678	10,544	81%
641	Sewage Works Operations	47,716,109	2,087,726	32,390,712	30,393,577	4,694,919	78%
642	Sewage Works Capital	14,079,020	765,420	3,144,074	2,961,382	3,093,307	44%
643	Sewage Works Reserve Operations & Maintenance	120,000	2,705	59,598	84,270	-	50%
649	Sewage Sinking (Debt Service)	7,785,015	-	854,395	923,098	6,368,812	93%
653	Sewage Debt Service Reserve	-	-	-	-	-	0%
654	Sewage Works Customer Deposit	25,000	277	5,094	-	-	20%
667	Storm Sewer Fund	871,730	767	28,768	51,285	116,010	17%
670	Century Center Operations	5,035,901	143,830	1,701,175	2,965,367	58,833	35%
671	Century Center Capital	1,000,000	-	-	-	-	0%
	Total Enterprise Funds	120,603,935	5,989,918	60,695,803	66,263,498	18,125,474	65%
Internal Service Funds							
222	Central Services	13,637,170	622,525	4,653,224	8,637,157	18,289	34%
224	Central Services Capital	279,685	-	141,992	65,274	84,559	81%
226	Liability Insurance	5,122,081	287,445	3,256,206	2,810,005	70,196	65%
278	Police Take Home Vehicle	99,087	250	55,972	2,785	30	57%
279	IT / Innovation / 311 Call Center	9,617,560	1,230,170	5,653,158	5,435,530	1,955,961	79%
711	Self-Funded Employee Benefits	18,508,532	1,308,238	9,586,668	11,591,445	499,776	54%
713	Unemployment Compensation	55,000	21,340	80,489	29,261	-	146%
714	Parental Leave Fund	253,846	4,848	76,037	141,082	-	30%
	Total Internal Service Funds	47,572,961	3,474,816	23,503,746	28,712,539	2,628,811	55%
Trust & Agency Funds							
701	Fire Pension	4,799,311	342,910	2,833,165	2,969,844	-	59%
702	Police Pension	6,241,405	509,011	4,206,040	4,372,030	34	67%
	Total Trust & Agency Funds	11,040,716	851,922	7,039,205	7,341,874	34	64%
	Total City Controlled Funds	388,851,983	30,079,209	207,214,457	214,766,362	43,639,086	65%

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

	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget*	
Redevelopment Commission Controlled Funds								
Tax Increment Financing Funds								
324	TIF - River West Development Area (Airport)	34,418,912	1,123,784	16,576,972	14,737,306	6,229,124	11,612,815	66%
422	TIF - West Washington	1,005,665	-	128,958	379,294	245,729	630,977	37%
429	TIF - River East Development Area (NE Dev)	9,418,041	1,056,517	2,824,190	3,723,115	3,563,572	3,030,278	68%
430	TIF - Southside Development #1	7,027,306	8,775	112,782	1,751,799	264,924	6,649,600	5%
435	TIF - Douglas Road	186,425	-	95,143	12,175	17,108	74,175	60%
436	TIF - River East Residential (NE Res)	4,385,000	246,664	4,357,453	4,262,331	-	27,547	99%
	Total Tax Increment Financing Funds	56,441,349	2,435,740	24,095,499	24,866,021	10,320,457	22,025,392	61%
Redevelopment Funds								
433	Redevelopment General	1,421,350	11,400	538,982	172,810	198,853	683,515	52%
439	Certified Technology Park	752	-	-	315,526	752	-	100%
452	2018 TIF Park Bond Capital	4,092,364	7,705	1,121,402	3,449,959	859,933	2,111,029	48%
454	Airport Urban Enterprise Zone	50,000	-	-	-	-	50,000	0%
	Total Redevelopment Funds	5,564,466	19,105	1,660,383	3,938,294	1,059,538	2,844,544	49%
Debt Service Funds								
315	Airport 2003 Debt Reserve	20,000	507	11,171	15,890	-	8,829	56%
328	SBCDA 2003 Debt Reserve	40,000	848	18,677	26,567	-	21,323	47%
351	2018 TIF Park Bond Debt Service	-	-	-	-	-	-	0%
352	South Shore Double Tracking Debt Service	-	517,313	517,313	-	-	(517,313)	0%
	Total Debt Service Funds	60,000	518,668	547,161	42,457	-	(487,161)	912%
	Total Redevelopment Commission Funds	62,065,815	2,973,513	26,303,044	28,846,772	11,379,995	24,382,776	61%
	Grand Total	450,917,798	33,052,722	233,517,501	243,613,134	55,019,081	162,381,212	64%

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

City of South Bend
Revenue by Type Report

Period Ending: August 31, 2020

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Taxes															
Property Taxes															
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%
Sub Total	-	102,701	-	-	-	38,899,549	5,249,999	-	-	-	-	-	44,252,249	77,482,325	57%
Local Income Tax															
LIT Certified Shares	1,036,731	1,036,731	1,036,731	1,036,731	1,036,731	1,036,731	1,036,731	1,036,731	-	-	-	-	8,293,849	12,440,774	67%
LIT for Economic Development	988,824	988,824	988,824	988,824	988,824	988,824	1,105,176	1,005,446	-	-	-	-	8,043,565	12,098,890	66%
LIT for Public Safety	730,528	730,528	730,528	730,528	730,528	730,528	730,528	730,528	-	-	-	-	5,844,220	8,766,330	67%
LIT for Redevelopment	731	731	731	731	731	731	731	731	-	-	-	-	5,850	8,775	67%
LIT Additional - Supplemental Distrib	-	-	-	-	4,449,374	(890,915)	-	-	-	-	-	-	3,558,459	3,558,459	100%
Sub Total	2,756,814	2,756,814	2,756,814	2,756,814	7,206,188	1,865,899	2,873,165	2,773,436	-	-	-	-	25,745,944	36,873,228	70%
Total Taxes	2,756,814	2,859,515	2,756,814	2,756,814	7,206,188	40,765,448	8,123,164	2,773,436	-	-	-	-	69,998,192	114,355,553	61%
Intergovernmental Revenue															
St Joseph County (Remitted by)															
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%
Sub Total	858,937	-	-	190,750	-	2,343,000	-	-	-	-	-	-	3,392,687	6,130,749	55%
State Shared Revenue															
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	243,501	-	-	-	-	3,551,968	5,621,962	63%
Wheel Tax	136,698	99,161	161,048	204,189	171,236	-	150,471	409,061	-	-	-	-	1,331,864	2,000,000	67%
Riverboat Gaming	-	-	-	-	-	-	-	400,612	-	-	-	-	400,612	599,000	67%
State Pension Subsidy	-	-	-	-	-	5,224,143	-	-	-	-	-	-	5,224,143	11,017,752	47%
Sub Total	730,825	576,335	705,212	795,223	171,236	6,235,134	620,640	1,053,173	-	-	-	-	10,887,778	19,846,419	55%
Grants															
Federal Grants	339,419	382,623	171,959	285,146	106,181	83,607	91,517	1,674,743	-	-	-	-	3,135,196	9,887,368	32%
State Grants	-	48,960	21,227	9,122	23,816	394,130	-	67,820	-	-	-	-	565,075	732,933	77%
Sub Total	339,419	431,584	193,186	294,268	129,997	477,737	91,517	1,742,563	-	-	-	-	3,700,272	10,620,301	35%
Other Intergovernmental															
Staffing Agreements with County	-	30,000	-	-	-	-	-	-	-	-	-	-	30,000	30,000	100%
Local Government Grants	-	12,500	-	648,098	23,750	1,900	-	-	-	-	-	-	686,248	662,498	104%
Federal Seized Drug	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	0%
State Seized Drug	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000	0%
Sub Total	-	42,500	-	648,098	23,750	1,900	-	-	-	-	-	-	716,248	727,498	98%
Total Intergovernmental Revenue	1,929,181	1,050,418	898,398	1,928,339	324,983	9,057,771	712,157	2,795,736	-	-	-	-	18,696,984	37,324,967	50%
Licenses & Permits															
Business															
Business Licenses	25,398	26,516	18,111	6,848	3,569	3,057	5,403	2,753	-	-	-	-	91,654	106,323	86%
Taxi Cab Licensing	65	-	55	610	60	-	110	10	-	-	-	-	910	4,440	20%
Sub Total	25,463	26,516	18,166	7,458	3,629	3,057	5,513	2,763	-	-	-	-	92,564	110,763	84%
Nonbusiness															
Lawn Parking	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Engineering	5,090	20,062	34,060	1,425	425	2,415	40,335	21,045	-	-	-	-	124,857	127,000	98%
Right-of-Way Closures	50	200	325	150	50	25	(575)	25	-	-	-	-	250	3,000	8%
Fire Dept-Building Plan Review	1,455	2,991	1,341	238	779	1,173	1,298	2,402	-	-	-	-	11,677	24,000	49%
Building Department	87,661	83,680	108,095	75,453	95,457	131,321	130,347	149,985	-	-	-	-	861,998	1,772,550	49%
SBARC - Pet Licenses	2,320	3,580	3,090	810	2,095	2,530	3,345	3,425	-	-	-	-	21,195	31,200	68%
Sub Total	96,576	110,513	146,911	78,076	98,806	137,464	174,750	176,882	-	-	-	-	1,019,977	1,967,750	52%
Total Licenses & Permits	122,039	137,029	165,076	85,533	102,435	140,521	180,263	179,645	-	-	-	-	1,112,541	2,078,513	54%

City of South Bend
Revenue by Type Report

Period Ending: August 31, 2020

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Charges for Services															
General Government															
Plan Commission Charges	100	100	100	-	-	100	-	600	-	-	-	-	1,000	4,100	24%
Copies of Public Records	-	-	-	-	-	-	-	-	-	-	-	-	-	1,205	0%
Blueprints/Copies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Historic Preserv Certificate of Approval	100	60	180	280	180	220	360	200	-	-	-	-	1,580	2,000	79%
IT Services	73,046	38,750	-	-	-	-	-	-	-	-	-	-	111,796	111,796	100%
Sub Total	73,246	38,910	280	280	180	320	360	800	-	-	-	-	114,376	119,101	96%
Public Safety															
Accident Report Copies	7,303	6,040	5,632	1,298	6,089	8,950	8,775	6,836	-	-	-	-	50,923	82,652	62%
Gun Permit Applications	4,804	3,514	6,959	2,545	2,940	8,191	6,198	7,653	-	-	-	-	42,804	40,000	107%
Traffic Signal Maintenance	15,314	10,198	23,739	5,116	-	48,300	-	82,239	-	-	-	-	184,905	224,670	82%
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	457,446	-	-	-	-	2,465,348	3,000,000	82%
Medicaid Reimbursements	-	-	-	-	-	-	-	575,470	-	-	-	-	575,470	1,018,470	57%
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	2,050	-	-	-	-	3,288	5,000	66%
EMS Late Payment Interest	2,706	-	3,920	-	3,420	1,708	-	4,507	-	-	-	-	16,261	11,754	138%
Misc Revenue	-	-	71,436	-	-	-	-	-	-	-	-	-	71,436	71,936	99%
Sub Total	304,136	286,224	440,453	391,383	476,044	292,153	1,128,667	1,136,200	-	-	-	-	4,455,260	6,576,296	68%
Highways & Streets															
Sale of Signs/Materials	261	-	-	7,988	-	60	-	-	-	-	-	-	8,309	8,500	98%
Special Events	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	0%
Sub Total	261	-	-	7,988	-	60	-	-	-	-	-	-	8,309	11,500	72%
Culture & Recreation															
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	-	1,103	-	-	-	-	58,607	245,272	24%
Parks & Recreation	282,751	187,373	102,857	8,107	103,685	410,949	422,390	400,768	-	-	-	-	1,918,879	3,036,794	63%
Lease of Coveleski Stadium	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000	0%
Century Center	186,773	155,640	52,430	-	5,417	6,042	5,417	63,712	-	-	-	-	475,430	3,453,940	14%
Sub Total	575,497	430,315	190,964	8,110	124,652	424,100	427,807	465,583	-	-	-	-	2,647,027	8,131,024	33%
Health - Animal Care & Control															
Pet Impound Reclaim Fee	255	295	840	365	655	625	430	935	-	-	-	-	4,400	6,300	70%
Pet Adoption Fees	2,694	2,556	2,060	1,460	1,750	2,128	1,196	1,233	-	-	-	-	15,077	29,740	51%
Pick Up Fees	-	40	-	-	100	80	40	-	-	-	-	-	260	550	47%
Pet Micro Chipping	320	160	360	270	160	340	360	520	-	-	-	-	2,490	3,325	75%
Vet Expenses	410	195	265	355	130	295	210	435	-	-	-	-	2,295	2,225	103%
Pet Euthanasia	-	-	-	-	60	-	-	-	-	-	-	-	60	60	100%
Animal Surrenders	500	600	360	280	240	460	700	640	-	-	-	-	3,780	8,000	47%
Cremation	188	105	230	360	293	320	375	99	-	-	-	-	1,970	2,525	78%
Rabies Specimin Prep	-	-	-	60	150	90	30	120	-	-	-	-	450	525	86%
Sub Total	4,367	3,951	4,115	3,150	3,538	4,338	3,341	3,982	-	-	-	-	30,782	53,250	58%

City of South Bend
Revenue by Type Report

Period Ending: August 31, 2020

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Charges for Services															
Other															
DCI Staff Contracts	10,948	11,250	80,000	4,891	13,000	282,352	99,284	598,029	-	-	-	-	1,099,754	610,707	180%
Other Misc Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000	0%
Parking-Garages	59,878	49,227	142,172	61,936	81,984	37,539	73,143	72,515	-	-	-	-	578,394	1,281,877	45%
Parking-Century Center	12,657	14,928	5,922	-	-	-	-	460	-	-	-	-	33,967	133,871	25%
Central Services-Internal Customers	575,890	505,683	591,578	521,394	475,611	513,037	560,310	580,500	-	-	-	-	4,324,004	7,691,569	56%
Central Services-External Customers	34,327	34,900	32,591	-	28,162	59,947	51,318	34,069	-	-	-	-	275,313	613,364	45%
Employee & Employer Assessments	1,354,095	1,346,625	1,339,723	1,341,067	1,334,880	1,354,509	1,341,159	1,335,868	-	-	-	-	10,747,925	16,260,298	66%
Sub Total	2,047,795	1,962,612	2,191,986	1,929,287	1,933,637	2,247,385	2,125,214	2,621,440	-	-	-	-	17,059,357	26,626,686	64%
Sanitation															
Trash Collection/Residential	370,818	370,369	369,898	370,830	372,215	375,005	375,910	376,586	-	-	-	-	2,981,631	4,600,500	65%
Trash Collection/Recycling	-	(2)	-	-	-	-	13	-	-	-	-	-	11	-	NA
Trash Collection/Commercial	8,002	8,083	8,041	7,988	7,965	8,007	8,051	8,207	-	-	-	-	64,344	90,000	71%
Trash Collection/Apt 2 Units	3,743	3,752	3,709	3,737	3,684	3,722	3,769	3,730	-	-	-	-	29,845	42,300	71%
Trash Collection/Apt 3 Units	1,740	1,626	1,646	1,605	1,626	1,656	1,743	1,608	-	-	-	-	13,250	21,100	63%
Trash Collection/Apt 4 Units	2,084	2,028	2,026	2,051	1,996	2,019	1,992	2,058	-	-	-	-	16,254	25,100	65%
Trash Collection/Seniors	27,738	27,747	27,768	27,646	27,646	26,997	27,142	27,134	-	-	-	-	219,817	362,000	61%
Trash Collection/Special Pickup	2,580	1,730	2,720	3,440	2,600	2,800	3,880	4,120	-	-	-	-	23,870	32,000	75%
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	28,023	-	-	-	-	154,516	162,000	95%
Misc/Return Trip Customer Error	490	230	420	710	1,010	1,110	860	1,090	-	-	-	-	5,920	5,000	118%
Misc/Contamination Fee	30	-	-	-	-	150	60	80	-	-	-	-	320	500	64%
Misc/Tote Replacement Fee	550	250	150	500	400	500	400	500	-	-	-	-	3,250	4,000	81%
Misc/Trash Start Fee	4,090	3,770	4,030	4,430	3,270	4,180	4,110	4,110	-	-	-	-	31,990	3,500	914%
Misc/Yard Waste Totes	(2)	-	70	31,012	32,374	33,540	34,334	34,804	-	-	-	-	166,132	240,000	69%
Sub Total	437,973	435,811	436,709	470,374	471,910	479,901	486,907	492,051	-	-	-	-	3,711,637	5,604,450	66%
Utilities - Water															
Metered Sales/Residential	640,195	632,757	624,053	648,405	624,755	702,263	877,148	853,658	-	-	-	-	5,603,234	8,218,425	68%
Metered Sales/Commercial	196,835	194,039	192,981	175,367	166,823	182,445	202,012	209,861	-	-	-	-	1,520,362	2,536,515	60%
Metered Sales/Industrial	34,248	36,538	36,493	30,643	29,126	37,105	38,994	36,377	-	-	-	-	279,524	485,540	58%
Metered Sales/Multi Family	109,572	104,030	103,249	102,859	102,058	107,159	106,233	108,531	-	-	-	-	843,690	1,275,551	66%
Bulk Sales/Olive St	58	116	319	990	406	377	174	899	-	-	-	-	3,339	10,000	33%
Metered Sales/Institution	10,799	10,711	12,602	10,808	10,229	10,068	11,121	12,464	-	-	-	-	88,801	131,355	68%
Public Fire Protection	211,805	211,948	211,501	212,024	212,226	214,403	217,059	220,519	-	-	-	-	1,711,486	2,553,185	67%
Private Fire Protection	40,282	40,383	39,765	40,230	40,123	40,083	45,554	49,709	-	-	-	-	336,130	412,005	82%
Sales to Public Authorities	31,123	33,400	33,182	28,971	27,516	35,364	46,158	50,447	-	-	-	-	286,161	282,805	101%
Irrigation Sales	(13)	363	-	465	62	182,968	333,220	378,352	-	-	-	-	895,417	1,354,840	66%
Interdepartmental Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	187,000	0%
Other Water/Misc Service	40,977	44,131	28,924	19,140	16,712	24,269	17,133	19,546	-	-	-	-	210,832	665,000	32%
Backflow Prevention Insp.	9,675	19,100	13,300	8,125	-	16,150	20,725	20,200	-	-	-	-	107,275	156,500	69%
Water Main Extension	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Rents From Water Property	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	-	-	-	-	10,799	16,200	67%
Revenue From Cut Off Fees	1,200	525	225	704	150	675	450	150	-	-	-	-	4,079	5,000	82%
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	87,105	-	-	-	-	692,763	1,041,115	67%
System Development Fee	159,458	4,703	11,543	3,428	14,543	3,856	2,146	7,703	-	-	-	-	207,378	200,965	103%
Sub Total	1,583,051	1,425,526	1,401,261	1,370,616	1,332,597	1,645,416	2,006,423	2,056,869	-	-	-	-	12,821,760	19,620,001	65%

City of South Bend
Revenue by Type Report

Period Ending: August 31, 2020

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Charges for Services															
Utilities - Sewage															
Metered Sales/Residential	1,667,950	1,661,580	1,651,882	1,674,139	1,696,431	1,710,111	1,722,039	1,715,110	-	-	-	-	13,499,240	20,090,913	67%
Metered Sales/Commercial	561,885	604,549	600,579	532,260	506,000	495,382	557,145	591,009	-	-	-	-	4,448,810	7,433,770	60%
Metered Sales/Industrial	428,152	405,903	412,913	409,225	346,027	259,949	338,495	380,983	-	-	-	-	2,981,645	5,300,000	56%
Metered Sales/Multi Family	263,450	261,767	259,238	263,995	263,849	269,649	257,991	262,453	-	-	-	-	2,102,393	3,093,020	68%
Metered Sales/Institution	26,323	26,257	30,378	26,009	19,055	23,794	25,804	28,098	-	-	-	-	205,717	294,000	70%
Sales to Public Authority	76,739	81,234	82,247	71,558	65,286	73,861	89,643	99,261	-	-	-	-	639,829	1,103,480	58%
Interdepartmental Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	198,515	0%
Whlsl Meter/New Carlisle	27,502	28,446	30,880	25,605	27,193	21,104	23,090	15,944	-	-	-	-	199,763	250,875	80%
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	2,748	-	-	-	-	12,985	22,116	59%
Organic Resources	2,558	26,590	2,087	14,497	4,862	7,084	6,636	7,205	-	-	-	-	71,518	61,000	117%
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	18,568	-	-	-	-	475,156	459,698	103%
Sewer Repair Insurance	47,819	47,759	47,732	47,773	47,874	48,045	48,128	48,199	-	-	-	-	383,329	579,500	66%
Sewer Repair Deductible	7,127	6,576	6,726	7,743	7,427	9,756	7,467	7,401	-	-	-	-	60,224	65,605	92%
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	86,479	-	-	-	-	691,551	1,034,160	67%
Storm Water Fees/Interdepartmental	-	-	-	-	-	-	-	-	-	-	-	-	-	7,200	0%
Organic Resources-Mulch/Compost	1,738	605	1,954	300	11,643	9,712	9,590	6,584	-	-	-	-	42,126	53,000	79%
Clean Air/ReLeaf	37,177	37,133	37,085	37,129	37,210	37,394	37,454	37,553	-	-	-	-	298,135	451,610	66%
Clean Air/ReLeaf/Interdepartmental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total	3,688,722	3,329,716	3,318,078	3,211,211	3,126,143	3,066,465	3,218,183	3,307,596	-	-	-	-	26,266,114	41,278,450	64%
Total Charges for Services	8,715,047	7,913,066	7,983,845	7,392,400	7,468,700	8,160,139	9,396,902	10,084,522	-	-	-	-	67,114,621	108,020,758	62%

Fines, Forfeitures, & Fees

General															
Ordinance Violation	1,835	310	400	200	-	-	-	-	-	-	-	-	2,745	8,000	34%
Bad Checks Fines	-	-	60	-	-	30	-	10	-	-	-	-	100	725	14%
Credit Reports	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Court Fees	1,429	-	-	-	-	-	-	667	-	-	-	-	2,096	10,000	21%
Plan Commission Application Fee	2,800	1,600	1,800	500	500	1,600	1,800	1,675	-	-	-	-	12,275	12,275	100%
Zoning Appeals Application Fee	1,250	1,625	1,675	600	-	850	975	1,150	-	-	-	-	8,125	10,000	81%
Zoning Admin Fees	50	1,000	1,250	600	400	1,000	1,100	1,300	-	-	-	-	6,700	10,000	67%
Zoning Admin Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Tax Abatement Admin Fees	-	-	-	-	-	2,375	250	-	-	-	-	-	2,625	2,625	100%
Test Filling Fees	-	-	-	-	-	-	-	300	-	-	-	-	300	-	NA
Econ Dev-CDBG Loan Late Fees	-	10	-	-	-	20	51	20	-	-	-	-	101	81	124%
Econ Develop-Job Target Penalty	354,660	-	-	-	-	-	-	-	-	-	-	-	354,660	354,660	100%
Sub Total	362,024	4,545	5,185	1,900	900	5,875	4,176	5,122	-	-	-	-	389,727	408,366	95%
Code Enforcement															
Vacant Bldg Registration	300	300	-	-	-	-	900	-	-	-	-	-	1,500	12,900	12%
Landlord Registration Fee	-	-	-	-	-	-	-	15	-	-	-	-	15	-	NA
Rental Unit Safety Fees	1,350	2,250	1,350	-	1,000	-	1,250	1,750	-	-	-	-	8,950	99,945	9%
Demolition & Boarding	759	1,387	19,189	328	1,745	268	1,899	3,117	-	-	-	-	28,692	98,960	29%
Collections	38	15	523	787	1,539	-	537	1,685	-	-	-	-	5,124	3,600	142%
Environmental Violations	11,488	4,939	9,514	4,335	10,537	17,271	29,923	24,385	-	-	-	-	112,392	132,045	85%
Ordinance Violation	4,403	4,615	1,330	1,000	750	1,500	3,863	2,993	-	-	-	-	20,454	48,608	42%
Animal Ordinance Violation	200	-	50	-	10,375	35,200	44,279	27,139	-	-	-	-	117,243	-	NA
Forfeitures-Civil Penalties	2,093	14,410	4,121	-	5,538	500	28,169	4,438	-	-	-	-	59,267	119,117	50%
Sub Total	20,631	27,915	36,078	6,450	31,483	54,739	110,819	65,521	-	-	-	-	353,637	515,175	69%

City of South Bend
Revenue by Type Report

Period Ending: August 31, 2020

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Fines, Forfeitures, & Fees															
Parking															
Street Parking Fines	2,123	2,125	1,260	740	460	970	3,712	5,221	-	-	-	-	16,611	61,880	27%
Public Safety															
False Alarms Fine	13,618	7,879	4,926	6,028	6,894	5,368	5,349	4,788	-	-	-	-	54,848	100,000	55%
Noise Ordinance	38	-	20	-	-	-	1,111	5,933	-	-	-	-	7,101	4,900	145%
Curfew Violation	-	-	-	-	-	200	-	298	-	-	-	-	498	480	104%
Impound Towing Fees	587	504	896	369	530	590	753	510	-	-	-	-	4,739	10,000	47%
Sub Total	14,243	8,383	5,842	6,396	7,424	6,158	7,213	11,529	-	-	-	-	67,187	115,380	58%
Total Fines, Forfeitures, & Fees	399,020	42,968	48,365	15,486	40,267	67,742	125,920	87,393	-	-	-	-	827,161	1,100,801	75%

Other Income															
Miscellaneous Revenue															
Miscellaneous Revenue	12,880	40,636	76,145	261,693	3,471	49,387	171,014	(35,836)	-	-	-	-	579,390	989,779	59%
Sale of Scrap Metal	5,723	1,175	195	809	2,482	345	328	310	-	-	-	-	11,366	29,442	39%
Bond Interest Rebate	-	-	-	49,487	-	-	-	-	-	-	-	-	49,487	95,720	52%
Bosch Principal Income	17,085	-	-	-	-	17,408	-	17,473	-	-	-	-	51,966	69,632	75%
Bosch Interest Income IDFA	917	-	-	-	-	595	-	530	-	-	-	-	2,042	2,379	86%
CDBG Loans/Interest Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
CDBG Loans/Interest on Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
CDBG Loans/Invest Gain/Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Origination Fees	-	-	-	-	-	-	-	10,501	-	-	-	-	10,501	-	NA
Loan Servicing Fees	-	-	-	-	-	-	-	9,500	-	-	-	-	9,500	30,000	32%
Sub Total	36,606	41,811	76,340	311,989	5,953	67,735	171,341	2,478	-	-	-	-	714,252	1,216,952	59%
Bank Account Interest	(645,793)	359,545	523,865	364,147	264,956	236,320	431,401	130,946	-	-	-	-	1,665,385	3,518,088	47%
Rental of Property	12,678	-	5,416	-	-	113	22,781	543	-	-	-	-	41,530	114,144	36%
Donations	708,412	40,057	4,926	404,319	358,088	1,126	501,841	502,963	-	-	-	-	2,521,731	4,767,550	53%
3rd Party Revenue															
Cable TV Franchise Fees	-	171,894	-	-	171,245	-	-	165,060	-	-	-	-	508,199	720,000	71%
AT&T Franchise Fees	45,930	-	43,499	43,844	-	-	-	42,869	-	-	-	-	176,142	210,000	84%
Sub Total	45,930	171,894	43,499	43,844	171,245	-	-	207,929	-	-	-	-	684,341	930,000	74%
Total Other Income	157,833	613,306	654,046	1,124,299	800,241	305,293	1,127,364	844,859	-	-	-	-	5,627,240	10,546,734	53%

Reimbursements															
Outside															
Miscellaneous Reimbursements	49,280	(15,324)	482,725	39,039	41,267	(246,797)	(110,802)	1,258	-	-	-	-	240,646	229,455	105%
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	3,698	-	-	-	-	29,708	32,690	91%
Travel Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	6,800	0%
Lamppost Program	-	-	-	-	-	-	5,950	3,600	-	-	-	-	9,550	9,550	100%
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	75	-	-	-	-	13,700	13,598	101%
Salary/Overtime Reimb	4,533	5,694	270,961	-	15,479	4,388	34,746	48,359	-	-	-	-	384,159	387,000	99%
Diesel Tax Rebate	3,384	-	7,921	3,267	-	3,511	-	7,276	-	-	-	-	25,358	50,000	51%
Pharmacy Rebates	-	88,768	-	-	-	-	-	147,305	-	-	-	-	236,073	375,000	63%
Beck's Lake Reimbursement	-	20,820	-	-	-	26,956	-	-	-	-	-	-	47,776	47,777	100%
EPA Professional Services	275,000	-	-	-	-	-	-	-	-	-	-	-	275,000	275,000	100%
Sub Total	1,471,025	101,946	933,975	51,408	61,305	(206,906)	(59,674)	211,572	-	-	-	-	2,564,651	2,765,502	93%

City of South Bend
Revenue by Type Report

Period Ending: August 31, 2020

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Departmental															
Misc Reimbursements	-	-	-	-	-	-	-	1,056	-	-	-	-	1,056	1,056	100%
Electric Allocation	-	-	-	-	-	-	-	-	-	-	-	-	-	4,240,365	0%
Natural Gas Allocation	-	-	-	-	-	-	-	-	-	-	-	-	-	629,885	0%
Sewer Cut/Repair for Water Works	-	-	-	-	-	-	-	-	-	-	-	-	-	45,642	0%
Sub Total	-	-	-	-	-	-	-	1,056	-	-	-	-	1,056	4,916,948	0%
Total Reimbursements	1,471,025	101,946	933,975	51,408	61,305	(206,906)	(59,674)	212,628	-	-	-	-	2,565,707	7,682,450	33%
Other Sources															
Sale of Assets															
Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	10,020	0%
Sale of Non-Capital Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sale of Property	6	-	20,000	-	-	4,993	-	82,992	-	-	-	-	107,992	5,000	2160%
Other Damage Reimbursement	-	-	3,560	-	-	-	-	-	-	-	-	-	3,560	3,560	100%
Vehicle Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Hydrant Damage Reimbursement	-	-	-	605	-	-	-	-	-	-	-	-	605	10,000	6%
Sub Total	6	-	23,560	605	-	4,993	-	82,992	-	-	-	-	112,157	28,580	392%
Interfund Transfers & Fixed Cost Allocations															
Interfund Transfers In	6,012,801	9,629,319	2,312,934	1,839,924	9,673,675	1,564,044	6,651,125	2,806,363	-	-	-	-	40,490,185	50,042,563	81%
PILOT	518,478	518,483	518,483	518,483	518,483	518,483	518,483	518,483	-	-	-	-	4,147,859	6,221,791	67%
Administration Cost Allocation	585,785	585,802	585,802	585,802	585,802	585,802	585,802	585,802	-	-	-	-	4,686,399	7,029,607	67%
IT Cost Allocation	554,735	554,745	554,745	554,745	554,745	554,745	554,745	554,745	-	-	-	-	4,437,950	6,656,930	67%
Liability Insurance Allocation	242,853	242,877	242,877	242,877	242,877	242,877	242,877	242,877	-	-	-	-	1,942,992	2,914,500	67%
Payroll Cost Allocation	208,369	208,391	208,391	208,391	201,980	201,980	221,213	208,391	-	-	-	-	1,667,106	2,540,788	66%
Facilities Management Allocation	10,163	10,180	10,180	10,180	10,180	10,180	10,180	10,180	-	-	-	-	81,423	122,143	67%
Utility Customer Service Mgmt Allocatio	141,404	141,398	141,398	141,398	141,398	141,398	141,398	141,398	-	-	-	-	1,131,190	1,696,782	67%
Sub Total	8,274,588	11,891,195	4,574,810	4,101,800	11,929,140	3,819,509	8,925,823	5,068,239	-	-	-	-	58,585,104	77,225,104	76%
Issuance of Debt															
Capital Lease Proceeds	-	-	-	-	-	-	-	6,156,108	-	-	-	-	6,156,108	10,485,184	59%
Bond Proceeds	-	-	-	-	-	-	-	48,300	-	-	-	-	48,300	-	NA
Premium on Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total	-	-	-	-	-	-	-	6,204,408	-	-	-	-	6,204,408	10,485,184	59%
Refunds															
Refunds	-	-	-	-	347	458	-	16,707	-	-	-	-	17,512	13,856	126%
Specific Stop Loss	1,195	-	-	-	-	-	-	-	-	-	-	-	1,195	10,000	12%
Sub Total	1,195	-	-	-	347	458	-	16,707	-	-	-	-	18,707	23,856	78%
Other															
Sale of Property Held for Resale	-	-	-	-	-	-	-	85,000	-	-	-	-	85,000	-	NA
Interfund Loan - Principal Income	10,000	202,535	-	10,000	-	-	10,000	306,848	-	-	-	-	539,383	549,383	98%
Interfund Loan - Interest Income	-	44,129	-	-	-	-	-	39,816	-	-	-	-	83,945	83,945	100%
Other Loan - Principal Income	3,795	761	609	1,101	243	446	1,409	417	-	-	-	-	8,781	10,000	88%
Sub Total	13,795	247,425	609	11,101	243	446	11,409	432,081	-	-	-	-	717,109	643,328	111%
Total Other Sources	8,289,585	12,138,620	4,598,978	4,113,506	11,929,730	3,825,406	8,937,232	11,804,428	-	-	-	-	65,637,486	88,406,052	74%
Revenue Total	23,840,544	24,856,869	18,039,498	17,467,785	27,933,849	62,115,413	28,543,328	28,782,647	-	-	-	-	231,579,933	369,515,828	63%

City of South Bend
Expenditures by Activity

Period Ending: August 31, 2020

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
General Fund																
General Government																
Mayor	101	184,656	59,236	86,934	66,069	106,171	84,147	70,760	76,624	-	-	-	-	734,599	1,117,529	66%
Community Initiatives	101	-	8,352	14,288	14,500	20,680	79,500	19,308	14,500	-	-	-	-	171,130	703,488	24%
Clerk	101	36,422	41,812	35,313	31,320	46,475	35,523	37,103	39,914	-	-	-	-	303,882	571,490	53%
Common Council	101	27,570	50,454	28,108	33,942	32,382	42,239	32,396	49,060	-	-	-	-	296,152	730,055	41%
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	168,184	-	-	-	-	1,438,953	2,278,109	63%
Human Resources	101	46,905	47,188	47,232	47,709	64,695	47,181	47,565	54,820	-	-	-	-	403,294	617,286	65%
Diversity & Inclusion	101	1,573	9,651	10,922	17,740	31,011	21,623	23,932	24,907	-	-	-	-	141,360	508,776	28%
Legal	101	90,519	92,286	92,766	92,026	135,830	110,729	107,969	109,561	-	-	-	-	831,687	1,405,880	59%
Sub Total		560,194	492,967	537,075	472,490	663,619	601,002	501,059	537,571	-	-	-	-	4,365,976	7,975,613	55%
Public Works																
Engineering	101	226,006	225,942	201,511	204,343	272,441	231,390	290,344	229,211	-	-	-	-	1,881,188	3,405,513	55%
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	27,907	-	-	-	-	178,857	479,036	37%
AmeriCorps Grant Program	101	32,301	27,720	24,615	23,459	33,178	22,309	23,687	20,555	-	-	-	-	207,824	453,453	46%
Sub Total		291,606	268,322	747,328	240,702	343,174	264,554	334,510	277,673	-	-	-	-	2,767,870	4,838,002	57%
Public Safety																
Police	101	2,145,864	2,331,503	2,129,607	2,041,967	2,759,363	2,141,622	2,213,121	2,184,949	-	-	-	-	17,947,996	30,302,621	59%
Crime Lab	101	41,404	40,329	42,146	44,017	61,096	44,050	42,479	42,136	-	-	-	-	357,658	631,268	57%
Fire	101	2,092,008	1,983,381	1,945,732	1,829,009	2,496,699	2,015,961	2,038,988	2,083,580	-	-	-	-	16,485,358	25,923,780	64%
EMS	101	35,607	66,320	48,207	35,930	31,609	40,285	62,409	48,234	-	-	-	-	368,601	856,718	43%
Fire Training Center	101	1,489	3,519	805	1,664	275	3,821	8,930	5,894	-	-	-	-	26,398	154,035	17%
Sub Total		4,316,372	4,425,053	4,166,498	3,952,587	5,349,041	4,245,740	4,365,928	4,364,793	-	-	-	-	35,186,012	57,868,422	61%
Arts & Culture																
Morris PAC	101	94,049	91,241	254,375	88,137	81,133	51,157	67,004	45,160	-	-	-	-	772,257	1,503,719	51%
Palais Royale	101	23,098	22,312	19,844	35,685	20,345	13,242	18,734	19,150	-	-	-	-	172,410	400,782	43%
Sub Total		117,147	113,553	274,219	123,822	101,478	64,400	85,738	64,310	-	-	-	-	944,666	1,904,501	50%
Human Rights																
Human Rights	101	20,302	22,305	21,531	20,295	22,924	30,702	20,499	21,951	-	-	-	-	180,509	315,802	57%
Sub Total		20,302	22,305	21,531	20,295	22,924	30,702	20,499	21,951	-	-	-	-	180,509	315,802	57%
Total General Fund		5,305,622	5,322,199	5,746,652	4,809,896	6,480,236	5,206,397	5,307,733	5,266,298	-	-	-	-	43,445,033	72,902,340	60%
Venues, Parks & Arts																
Parks & Recreation																
Park Administration	201	120,427	125,827	118,951	118,312	139,201	130,146	125,709	119,789	-	-	-	-	998,361	1,514,548	66%
Park Maintenance	201	674,529	480,987	574,864	579,589	584,527	579,552	641,872	588,394	-	-	-	-	4,704,314	6,948,436	68%
Golf Courses	201	65,738	81,806	134,279	71,160	194,931	144,559	167,703	150,374	-	-	-	-	1,010,549	1,551,873	65%
Recreation	201	268,100	206,486	227,179	159,384	293,735	201,281	269,125	285,057	-	-	-	-	1,910,347	3,185,143	60%
Marketing & Events	201	63,031	77,576	85,530	64,398	100,888	58,018	62,165	72,849	-	-	-	-	584,454	1,277,387	46%
Park Projects & Capital	201	492,148	170,938	115,484	9,954	29,849	7,500	-	5,063	-	-	-	-	830,936	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	-	-	-	-	-	-	-	1,100	-	-	-	-	1,100	115,000	1%
Coveleski Stadium Capital	401	-	-	12,990	-	1,363	-	-	-	-	-	-	-	14,353	30,000	48%
Morris PAC Improvement	416	81,282	9,189	-	-	-	11,400	-	-	-	-	-	-	101,871	559,983	18%
Palais Historic Preservation	450	34,160	-	-	-	-	-	-	-	-	-	-	-	34,160	69,160	49%
City Cemetery	730	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000	0%
Bowman Cemetery	731	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total		2,149,414	1,152,810	1,269,276	1,002,796	1,694,495	1,133,288	1,266,573	1,222,625	-	-	-	-	10,891,277	17,320,466	63%

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
Parking Garages																
Parking Enforcement	601	9,147	2,655	36,982	3,365	373	373	373	4,826	-	-	-	-	58,095	82,470	70%
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	15,389	-	-	-	-	303,437	712,234	43%
Leighton Plaza Garage	601	191,290	17,566	27,044	20,772	3,642	51,907	66,721	18,903	-	-	-	-	397,845	506,358	79%
Wayne Street Garage	601	126,664	16,076	13,447	10,528	2,219	22,618	25,139	15,552	-	-	-	-	232,243	347,493	67%
Eddy St Commons Garage	601	1,499	390	(0)	788	-	-	2,191	806	-	-	-	-	5,673	11,000	52%
Sub Total		368,273	51,742	98,423	50,880	9,395	113,569	249,536	55,476	-	-	-	-	997,293	1,699,673	59%
Century Center																
Century Center Operations	670	318,926	305,738	253,129	247,198	159,130	118,661	154,562	143,830	-	-	-	-	1,701,175	5,035,901	34%
Century Center Capital	671	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000,000	0%
Century Center Energy Saving	672	-	-	-	205,388	-	-	-	-	-	-	-	-	205,388	411,096	50%
Sub Total		318,926	305,738	253,129	452,586	159,130	118,661	154,562	143,830	-	-	-	-	1,906,562	6,446,997	30%
Total Venues, Parks & Arts		2,836,613	1,510,289	1,620,828	1,506,262	1,863,020	1,365,518	1,670,672	1,421,931	-	-	-	-	13,795,133	25,467,136	54%

Public Safety																
Police Department																
Police Seizures	216	-	-	31,753	-	-	-	-	-	-	-	-	-	31,753	108,753	29%
Curfew Violations	218	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	0%
Law Enforcement Education	220	39,505	15,892	16,659	5,394	855	22,503	5,611	24,030	-	-	-	-	130,450	395,377	33%
Public Safety LOIT - Police	249	367,320	364,899	382,289	323,519	462,281	363,609	337,196	340,458	-	-	-	-	2,941,572	4,619,658	64%
Police Take Home Vehicle	278	-	683	54,724	315	-	-	-	250	-	-	-	-	55,972	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	47,292	-	-	-	-	285,026	523,301	54%
Drug Enforcement	299	-	-	-	-	-	-	31,000	-	-	-	-	-	31,000	51,000	61%
K-9 Unit	705	-	-	-	-	-	-	-	-	-	-	-	-	-	2,020	0%
Sub Total		552,025	390,880	490,281	330,158	542,935	386,413	374,107	412,030	-	-	-	-	3,478,829	5,822,696	60%
Fire Department																
Public Safety LOIT - Fire	249	316,331	312,364	326,929	325,533	466,081	344,881	343,004	345,288	-	-	-	-	2,780,411	4,330,887	64%
Fire Department Capital	287	405,741	78,336	118,698	-	567,850	484,530	713,735	125,851	-	-	-	-	2,494,741	3,635,935	69%
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	-	-	(2,287)	-	-	-	-	12,167	95,082	13%
Sub Total		734,646	421,728	449,188	383,903	1,035,949	841,516	1,056,739	468,851	-	-	-	-	5,392,521	9,895,963	54%
Total Public Safety		1,286,671	812,608	939,470	714,062	1,578,884	1,227,929	1,430,846	880,881	-	-	-	-	8,871,350	15,718,659	56%

Public Works																
Streets																
Motor Vehicle Highway	202	884,407	704,175	683,676	557,610	776,699	583,161	901,898	223,935	-	-	-	-	5,315,563	9,504,029	56%
Local Roads & Streets	251	22,964	56,996	11,347	24,270	363,533	254,701	192,684	1,337,064	-	-	-	-	2,263,559	5,797,965	39%
LOIT 2016 Special Distribution	257	32,338	6,681	-	-	7,140	-	-	1,540	-	-	-	-	47,699	164,087	29%
Local Road & Bridge Grant	265	80,354	-	15,047	-	-	-	-	79,725	-	-	-	-	175,126	2,974,341	6%
MVH Restricted Fund	266	5,161	17	18,970	25,197	16,284	198,559	439,342	537,904	-	-	-	-	1,241,435	3,691,796	34%
Major Moves	412	11,933	743	627,146	5,696	23,186	4,203	18,102	103,083	-	-	-	-	794,091	1,672,285	47%
Project ReLeaf	655	28,761	28,704	28,678	28,673	29,071	28,712	28,781	28,756	-	-	-	-	230,135	433,460	53%
Sub Total		1,065,919	797,316	1,384,863	641,447	1,215,913	1,069,335	1,580,808	2,312,007	-	-	-	-	10,067,608	24,237,963	42%
Solid Waste																
Solid Waste Operations	610	565,035	528,183	420,520	276,632	662,038	402,773	837,012	615,624	-	-	-	-	4,307,818	6,091,520	71%
Solid Waste Capital	611	185,051	147,686	-	102,029	146,921	1,782	77,662	147,604	-	-	-	-	808,734	1,325,349	61%
Sub Total		750,086	675,869	420,520	378,661	808,958	404,555	914,674	763,228	-	-	-	-	5,116,553	7,416,869	69%

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
Water Works																
Water Works Operations	620	1,733,145	1,809,307	1,661,269	1,513,685	1,986,744	1,288,733	2,002,916	1,828,917	-	-	-	-	13,824,715	23,491,243	59%
Water Works Capital	622	29,304	56,473	164,318	192	143,899	14,750	-	174,212	-	-	-	-	583,148	4,870,047	12%
Water Works Deposit	624	2,189	1,725	2,657	1,886	1,422	1,260	2,060	630	-	-	-	-	13,830	20,000	69%
Water Works Sinking (Debt Service)	625	2,868	906	894	840	745	221,749	1,067	877	-	-	-	-	229,946	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	1,420	-	-	-	-	31,225	40,000	78%
Sub Total		1,772,440	1,872,306	1,835,166	1,520,875	2,136,029	1,529,332	2,010,660	2,006,057	-	-	-	-	14,682,864	30,282,776	48%
Wastewater/Sewer/Organic Resources																
Sewer Repair Insurance	640	72,887	61,517	42,251	56,429	68,853	20,880	213,205	53,636	-	-	-	-	589,658	742,355	79%
Sewer Division	641	471,391	413,031	413,550	369,127	435,823	579,110	412,550	415,578	-	-	-	-	3,510,160	9,361,910	37%
Concrete Crew	641	35,932	40,443	39,640	33,427	32,031	24,921	28,863	34,250	-	-	-	-	269,507	535,869	50%
Wastewater Operations	641	1,348,178	9,469,265	1,495,167	1,264,718	9,131,874	1,587,995	1,630,923	1,506,558	-	-	-	-	27,434,677	36,154,401	76%
Organic Resources	641	245,161	147,296	96,946	69,813	126,570	140,298	218,943	131,341	-	-	-	-	1,176,369	1,663,929	71%
Sewage Works Capital	642	361,864	9,094	1,588,512	36,573	15,705	330,979	35,926	765,420	-	-	-	-	3,144,074	14,079,020	22%
Sewage Works Reserve Oper & Maint	643	9,459	7,459	11,486	8,141	6,134	5,415	8,799	2,705	-	-	-	-	59,598	120,000	50%
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	277	-	-	-	-	5,094	25,000	20%
Sub Total		2,546,657	10,149,223	3,688,471	1,839,666	10,669,525	2,690,112	2,550,112	2,909,765	-	-	-	-	37,043,531	70,467,499	53%
Storm Water Fees																
Storm Sewer Fund	667	19,426	4,000	-	-	-	4,286	289	767	-	-	-	-	28,768	871,730	3%
Sub Total		19,426	4,000	-	-	-	4,286	289	767	-	-	-	-	28,768	871,730	3%
Total Public Works		6,154,528	13,498,714	7,329,020	4,380,649	14,830,426	5,697,621	7,056,543	7,991,823	-	-	-	-	66,939,324	133,276,837	50%
Department of Community Investment																
Studebaker/Oliver Revitalizing Grant	209	23,029	12,654	107,835	5,475	6,832	3,898	54,512	15,107	-	-	-	-	229,340	873,464	26%
State Grant	210	4,882	9,764	18,003	-	14,645	19,955	-	5,459	-	-	-	-	72,708	691,169	11%
DCI Operating	211	235,920	232,372	214,865	194,397	316,841	203,208	198,771	197,342	-	-	-	-	1,793,715	3,500,678	51%
DCI Grants	212	271,478	174,307	149,054	63,614	118,831	169,727	50,786	670,198	-	-	-	-	1,667,995	7,564,954	22%
UDAG	410	10,000	-	-	10,000	-	-	10,000	-	-	-	-	-	30,000	40,000	75%
Total Dept of Community Investment		545,309	429,096	489,756	273,486	457,149	396,788	314,069	888,106	-	-	-	-	3,793,758	12,670,265	30%
Code Enforcement																
Unsafe Building	219	17,951	12,908	3,583	1,804	37,015	1,810	20,951	1,960	-	-	-	-	97,982	156,395	63%
Rental Units Regulation	221	14,675	10,902	14,595	14,880	20,723	14,880	14,880	14,880	-	-	-	-	120,415	348,002	35%
Neighborhood Code Enforcement	230	168,615	158,787	149,833	143,617	189,116	149,899	213,800	176,598	-	-	-	-	1,350,266	2,796,409	48%
Animal Care & Control	230	34,570	26,423	37,079	43,141	32,688	45,771	31,712	32,173	-	-	-	-	283,558	582,064	49%
NEAT Crew	230	87,447	81,266	72,413	63,702	75,130	70,445	93,349	81,153	-	-	-	-	624,903	977,589	64%
Total Code Enforcement		323,259	290,286	277,502	267,144	354,672	282,805	374,692	306,764	-	-	-	-	2,477,124	4,860,459	51%
Building Department																
Building Dept Operations	600	137,003	117,302	117,140	114,913	154,291	113,791	130,767	110,795	-	-	-	-	996,002	1,734,885	57%
Total Building Department		137,003	117,302	117,140	114,913	154,291	113,791	130,767	110,795	-	-	-	-	996,002	1,734,885	57%
Liability Insurance																
Safety & Risk Management	226	15,303	14,402	14,729	14,924	18,290	18,806	6,504	12,833	-	-	-	-	115,791	213,267	54%
Business Insurance	226	42,618	-	24,043	-	-	24,043	646,667	24,043	-	-	-	-	761,414	815,000	93%
Liability Insurance	226	116,320	71,358	56,621	59,979	4,711	103,577	26,810	31,650	-	-	-	-	471,026	2,096,092	22%
Workers Compensation	226	349,508	132,252	80,035	72,527	37,889	86,214	189,072	50,180	-	-	-	-	997,676	1,029,095	97%
Catastrophic Events	226	-	1,559	-	-	-	-	740,000	168,740	-	-	-	-	910,299	968,627	94%
Total Liability Insurance		523,750	219,570	175,428	147,431	60,890	232,640	1,609,054	287,445	-	-	-	-	3,256,206	5,122,081	64%

City of South Bend
Expenditures by Activity

Period Ending: August 31, 2020

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
Central Services																
Equipment Services	222	545,711	570,343	545,756	474,629	442,905	524,730	626,688	580,372	-	-	-	-	4,311,135	8,017,413	54%
Central Stores	222	26	-	-	-	-	-	-	-	-	-	-	-	26	26	99%
Print Shop	222	2,863	835	1,855	-	1,670	835	835	835	-	-	-	-	9,726	13,581	72%
Radio Shop	222	14,381	17,817	14,218	13,958	26,765	19,353	19,284	19,188	-	-	-	-	144,964	276,224	52%
Building Maintenance	222	15,913	14,821	14,050	14,674	20,051	14,838	14,350	13,640	-	-	-	-	122,336	213,243	57%
Facilities Management	222	9,015	7,154	4,840	6,710	11,868	8,480	8,480	8,490	-	-	-	-	65,037	122,143	53%
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%
Total Central Services		674,232	697,895	588,669	420,597	503,258	568,236	719,804	622,525	-	-	-	-	4,795,216	13,916,855	34%
Capital & Debt Service Funds																
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	1,491,923	-	-	-	-	10,293,598	16,238,244	63%
Cumulative Capital Development	406	82,580	26,958	5,705	-	93,258	-	132,350	26,958	-	-	-	-	367,810	602,205	61%
Cumulative Capital Improvement	407	20,837	20,833	20,833	20,833	20,833	20,833	20,833	20,833	-	-	-	-	166,668	430,000	39%
EDIT	408	921,977	1,172,714	1,330,750	859,453	1,149,512	830,810	523,144	1,212,932	-	-	-	-	8,001,293	16,072,972	50%
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	671,630	-	-	-	-	1,730,797	8,569,760	20%
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	-	-	1,236,278	-	-	-	-	2,830,663	2,865,613	99%
South Bend Building Corp	755	-	1,433,563	-	-	-	-	-	1,194,023	-	-	-	-	2,627,585	2,630,085	100%
2015 Smart Streets Bond Debt Service	756	-	854,234	-	1,650	-	-	-	856,809	-	-	-	-	1,712,694	1,713,044	100%
2015 Park Bond Debt Service	757	-	188,891	-	-	-	-	-	192,241	-	-	-	-	381,131	382,131	100%
2017 Eddy St. Commons Bond Capital	759	215,224	-	59,509	253,889	294,266	348,642	259,548	777,370	-	-	-	-	2,208,448	3,048,122	72%
2017 Eddy St. Commons Bond Debt	760	-	648,125	-	-	-	-	-	742,500	-	-	-	-	1,390,625	1,391,625	100%
Total Capital & Debt Service		4,154,683	7,583,222	2,550,067	1,954,167	2,956,362	2,596,558	3,815,031	8,423,497	-	-	-	-	34,033,586	60,271,030	56%
Other																
Internal Service Funds																
IT / Innovation /311 Call Center	279	748,388	608,908	751,141	370,777	659,154	801,537	483,084	1,230,170	-	-	-	-	5,653,158	9,617,560	59%
Employee Benefits	711	1,546,127	1,398,744	1,249,983	1,203,639	827,425	788,137	1,264,375	1,308,238	-	-	-	-	9,586,668	18,508,532	52%
Unemployment Comp	713	-	8,809	7,432	3,943	8,878	23,674	6,413	21,340	-	-	-	-	80,489	55,000	146%
Parental Leave Fund	714	7,236	4,116	13,153	15,290	22,916	6,049	2,430	4,848	-	-	-	-	76,037	253,846	30%
Sub Total		2,301,751	2,020,576	2,021,709	1,593,650	1,518,373	1,619,396	1,756,302	2,564,596	-	-	-	-	15,396,352	28,434,938	54%
Miscellaneous																
Gift, Donation, Bequest	217	13,429	111,571	23,387	15,425	36,305	21,789	75,684	26,376	-	-	-	-	323,967	791,067	41%
Loss Recovery	227	-	-	-	-	-	-	-	126,896	-	-	-	-	126,896	200,000	63%
Human Rights Federal Grants	258	14,659	18,902	16,303	12,679	20,083	17,569	20,495	18,008	-	-	-	-	138,697	270,640	51%
COVID-19 Response	264	-	-	-	-	224,508	230,356	992,316	280,662	-	-	-	-	1,727,843	2,025,075	85%
Industrial Revolving Fund	754	-	1,046	10,220	9,589	1,051	17,573	8,600	10,685	-	-	-	-	58,765	149,000	39%
Sub Total		28,087	131,520	49,911	37,693	281,948	287,288	1,097,095	462,626	-	-	-	-	2,376,168	3,435,782	69%
Fiduciary Funds																
Fire Pension	701	359,412	355,948	365,951	353,627	350,802	356,346	348,169	342,910	-	-	-	-	2,833,165	4,799,311	59%
Police Pension	702	513,423	534,681	496,168	655,677	500,381	500,046	496,652	509,011	-	-	-	-	4,206,040	6,241,405	67%
Sub Total		872,835	890,629	862,119	1,009,304	851,183	856,392	844,821	851,922	-	-	-	-	7,039,205	11,040,716	64%
Total Other		3,202,673	3,042,725	2,933,738	2,640,647	2,651,505	2,763,076	3,698,218	3,879,143	-	-	-	-	24,811,725	42,911,436	58%
Total Civil City		25,144,342	33,523,906	22,768,271	17,229,254	31,890,691	20,451,358	26,127,427	30,079,209	-	-	-	-	207,214,457	388,851,983	53%

City of South Bend
Expenditures by Activity

Period Ending: August 31, 2020

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
Redevelopment Commission Controlled Funds																
Tax Increment Financing Funds																
TIF River West Develop Area	324	5,137,847	1,905,977	648,715	861,035	1,086,298	642,114	5,171,204	1,123,784	-	-	-	-	16,576,972	34,418,912	48%
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	1,056,517	-	-	-	-	2,824,190	9,418,041	30%
TIF Southside Development #1	430	30,337	46,399	-	13,175	3,375	-	10,721	8,775	-	-	-	-	112,782	7,027,306	2%
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	246,664	-	-	-	-	4,357,453	4,385,000	99%
Sub Total		7,584,107	2,245,916	1,055,014	898,910	1,236,724	1,228,742	7,410,346	2,435,740	-	-	-	-	24,095,499	56,441,349	43%
Redevelopment Funds																
Redevelopment General	433	41,850	29,105	90,388	532,180	96,131	14,125	(276,197)	11,400	-	-	-	-	538,982	1,421,350	38%
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	7,705	-	-	-	-	1,121,402	4,092,364	27%
Airport Urban Enterprise Zone	454	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	0%
Sub Total		70,334	253,771	356,848	736,120	333,448	158,958	(268,201)	19,105	-	-	-	-	1,660,383	5,564,466	30%
Debt Service Funds																
Airport Debt Reserve 2003	315	1,773	1,398	2,153	1,526	1,150	1,015	1,649	507	-	-	-	-	11,171	20,000	56%
Redevelop Bond - Palais Royale	328	2,964	2,338	3,599	2,551	1,922	1,697	2,757	848	-	-	-	-	18,677	40,000	47%
South Shore Double Tracking	352	-	-	-	-	-	-	-	517,313	-	-	-	-	517,313	-	NA
Sub Total		4,737	3,736	5,752	4,077	3,072	2,712	4,407	518,668	-	-	-	-	547,161	60,000	912%
Total Redevelopment Funds		7,659,178	2,503,422	1,417,615	1,639,108	1,573,244	1,390,412	7,146,551	2,973,513	-	-	-	-	26,303,044	62,065,815	42%
Total Expenditures		32,803,521	36,027,328	24,185,885	18,868,361	33,463,935	21,841,770	33,273,978	33,052,722	-	-	-	-	233,517,501	450,917,798	52%

City of South Bend
Outstanding Debt

Fiscal Year 2020

Debt Sched.	Debt Instrument	Year of Issue	Year of Refinance	Year of Maturity	Fund No.	Pmts	Amount Issued	Debt at 12/31/19	2020 Additions	2020 Principal	2020 Interest	Debt at 12/31/20	2020 Total Debt Payments
Civil City Debt													
Capital Leases													
140	2015 Vehicle/Equip Lease No. 1	2015	N/A	2020	Various	Biannual	3,425,274	705,331	-	705,331	7,335	-	712,665
144	2015 Vehicle Lease No. 2	2015	N/A	2020	Various	Biannual	1,267,183	261,372	-	261,372	3,023	-	264,395
147	2016 Central Services - Print Shop Copier	2016	N/A	2020	222	Monthly	32,525	9,527	-	7,082	333	2,445	7,416
148	2016 Central Services - Print Shop Copier	2016	N/A	2020	222	Monthly	11,413	3,343	-	2,485	117	858	2,602
149	2016 Vehicle/Equip Lease No. 1	2016	N/A	2021	Various	Biannual	3,339,830	1,029,594	-	683,661	13,733	345,933	697,394
150	2016 HP Computer Lease #12	2016	N/A	2020	Various	Monthly	17,440	1,716	-	1,716	12	-	1,728
152	2016 Vehicle/Equip Lease No. 2	2016	N/A	2021	Various	Biannual	3,992,549	1,635,511	-	811,554	21,822	823,956	833,376
153	2016 Vehicle/Equip Lease Amendment No. 1	2016	N/A	2021	201	Biannual	78,808	32,242	-	15,999	430	16,243	16,429
154	2016 Vehicle/Equip Lease No. 3	2016	N/A	2021	Various	Biannual	1,256,097	513,565	-	254,866	6,742	258,698	261,609
155	2016 HP Computer Lease #13	2016	N/A	2020	Various	Monthly	156,029	44,742	-	44,742	1,287	-	46,029
158	2017 Vehicle/Equip Lease No. 1	2017	N/A	2022	Various	Biannual	2,916,500	1,795,215	-	586,107	34,193	1,209,108	620,300
160	2017 HP Computer Lease #14	2017	N/A	2021	Various	Monthly	10,305	3,710	-	2,538	116	1,171	2,655
162	2017 Vehicle/Equip Lease No. 2	2017	N/A	2022	404	Biannual	1,632,000	997,812	-	326,191	17,820	671,622	344,011
164	2017 HP Computer Lease #16	2017	N/A	2021	Various	Monthly	108,922	52,784	-	26,034	1,953	26,750	27,987
166	2018 Police Radio Equipment Lease Purchase	2018	N/A	2021	404	Biannual	2,240,967	1,152,728	-	568,626	31,374	584,102	600,000
167	2017 HP Computer Lease #15	2018	N/A	2022	279	Monthly	9,698	5,446	-	2,259	179	3,186	2,439
170	2018 HP Computer Lease #17	2018	N/A	2023	279	Monthly	9,092	5,787	-	2,105	217	3,683	2,322
171	2018 Vehicle/Equip Lease #1 (PNC) Sched 1	2018	N/A	2023	Various	Biannual	5,898,310	4,218,910	-	1,161,448	116,387	3,057,462	1,277,836
172	2018 AT&T Lease 1	2018	N/A	2021	279	Monthly	27,101	14,021	-	10,028	474	3,993	10,503
173	2018 Canon Copier Leases 1 & 2	2018	N/A	2021	279	Monthly	297,967	226,182	-	62,392	10,707	163,790	73,099
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	-	5,891	399	4,737	6,290
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	2021	279	Monthly	11,520	8,168	-	4,149	315	4,019	4,464
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	-	6,156	586	7,527	6,742
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	-	3,088	322	4,297	3,410
189	2019 AT&T Lease 7	2019	N/A	2022	279	Monthly	5,400	4,555	-	1,905	199	2,650	2,103
190	2019 Canon Copier Lease 3	2019	N/A	2023	279	Monthly	5,584	4,772	-	1,228	228	3,544	1,456
191	2019 Canon Copier Lease 4	2019	N/A	2023	279	Monthly	3,514	3,130	-	866	148	2,264	1,014
192	2019 Canon Copier Lease 5	2019	N/A	2023	279	Monthly	9,249	8,369	-	2,374	395	5,995	2,769
193	2019 Canon Copier Lease 6	2019	N/A	2023	279	Monthly	11,464	10,812	-	2,919	513	7,894	3,432
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	-	5,451	1,220	18,347	6,672
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	-	2,076	274	3,958	2,350
199	2019 AT&T Lease 9	2019	N/A	2022	279	Monthly	10,059	9,796	-	3,499	375	6,297	3,874
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

City of South Bend
Outstanding Debt

Fiscal Year 2020

Debt Sched.	Debt Instrument	Year of Issue	Year of Refinance	Year of Maturity	Fund No.	Pmts	Amount Issued	Debt at 12/31/19	2020 Additions	2020 Principal	2020 Interest	Debt at 12/31/20	2020 Total Debt Payments
Civil City Debt													
Capital Leases continued													
204	2020 AT&T Lease 10	2020	N/A	2023	279	Monthly	18,103	-	18,103	4,276	605	13,826	4,881
205	2020 Dell Computer Equipment Lease 5 (equip for Water Works)	2020	N/A	2024	279	Annual	11,455	-	11,455	2,618	-	8,836	2,618
206	2020 HP Computer Lease #23	2020	N/A	2024	279	Monthly	29,652	-	29,652	4,636	752	25,016	5,388
207	2020 Dell Computer Equipment Lease 6 (equip for various depts)	2020	N/A	2023	279	Annual	-	-	217,111	57,865	-	159,246	57,865
208	2020 Canon Copier Lease 7	2020	N/A	2023	279	Monthly	3,575	-	3,575	569	61	3,006	630
209	2020 Vehicle/Equip Lease #1	2020	N/A	2025	Various	Biannual	6,156,108	-	6,156,108	-	-	6,156,108	-
Total City Capital Lease Debt							36,680,229	15,696,764	6,595,763	6,333,941	361,862	15,958,586	6,695,803
Bonds													
25	2012 Water Works Refunding Revenue Bonds	2002	2012	2023	625	Biannual	5,975,000	1,235,000	-	400,000	24,700	835,000	424,700
36	2010 Bldg Corp Lease Rental Rev Refunding Bonds (87.7%)	2001	2010	2021	324	Biannual	8,112,250	850,690	-	561,280	28,503	289,410	589,783
36	2010 Bldg Corp Lease Rental Rev Refunding Bonds (12.3%)	2001	2010	2021	641	Biannual	1,137,750	119,310	-	78,720	3,998	40,590	82,718
39	2012 Bldg Corp Mortgage Refunding Bonds (Fire/Police Bldgs)	2003	2012	2023	324	Biannual	21,335,000	5,040,000	-	1,370,000	185,880	3,670,000	1,555,880
69	2009 Water Works Revenue Bonds, Series B	2009	2019	2030	625	Biannual	2,814,257	2,814,257	-	-	161,117	2,814,257	161,117
80	2020 Sewage Works Refunding Revenue Bonds	2010	2020	2030	649	Biannual	4,830,000	-	4,830,000	150,000	47,227	4,680,000	197,227
93	2011 Sewage Works Revenue Bonds	2011	N/A	2031	649	Biannual	21,500,000	14,535,000	-	975,000	571,500	13,560,000	1,546,500
99	2012 Water Works Revenue Bonds	2012	N/A	2033	625	Biannual	8,300,000	5,840,000	-	375,000	186,236	5,465,000	561,236
101	2012 Sewage Works Revenue Bonds	2012	N/A	2032	649	Biannual	25,000,000	17,660,000	-	1,120,000	422,080	16,540,000	1,542,080
105	2013A Sewage Works Refunding Revenue Bonds	2013	N/A	2024	649	Biannual	14,765,000	3,450,000	-	665,000	66,930	2,785,000	731,930
116	2013 Bldg Corp Mortgage Bonds (Fire St #5 & Training Tower)	2013	N/A	2033	287	Biannual	5,580,000	4,460,000	-	240,000	156,705	4,220,000	396,705
133	2014 St. Joseph County PSAP Revenue Bonds	2014	N/A	2034	408	Monthly	2,657,697	2,014,682	-	136,441	63,019	1,878,241	199,460
141	2015 Redev Authority Lease Rental Revenue Bonds (Parks)	2015	N/A	2035	408	Biannual	5,605,000	4,760,000	-	225,000	156,131	4,535,000	381,131
145	2015 Sewage Works Refunding Bonds	2015	N/A	2025	649	Biannual	27,440,000	17,200,000	-	2,705,000	344,000	14,495,000	3,049,000
156	2016 Waterworks Refunding Bonds	2016	N/A	2027	625	Biannual	3,300,000	2,035,000	-	260,000	61,050	1,775,000	321,050
163	2017 Taxable Econ. Develop. Revenue Bonds (Eddy St Phase II)	2017	N/A	2037	436	Biannual	25,000,000	24,925,000	-	145,000	1,245,625	24,780,000	1,390,625
165	2017 Park District Bonds, Series 2017A-K	2017	N/A	2033	312	Biannual	14,075,000	12,955,000	-	785,000	387,965	12,170,000	1,172,965
168	2018 General Obligation Bonds (Fire St #9 & Training Classroom)	2018	N/A	2038	287	Biannual	5,045,000	4,800,000	-	195,000	146,231	4,605,000	341,231
175	2018 Econ. Develop. Revenue Bonds (Potawatomi Zoo)	2018	N/A	2034	408	Biannual	3,440,000	3,340,000	-	165,000	155,900	3,175,000	320,900
Total City Bond Debt							205,911,953	128,033,939	4,830,000	10,551,441	4,414,796	122,312,498	14,966,237
Interfund Loan													
82	2010 Interfund Loan from Fund 404 to UDAG Fund 410	2010	N/A	2026	410	Biannual	2,700,000	420,253	-	40,000	-	380,253	40,000
84	2013 Major Moves-Triangle Development Interfund Loan	2011	2013	2029	436	Biannual	1,558,050	1,039,583	-	100,601	20,291	938,982	120,892
85	2013 Major Moves-Eddy Street Commons Interfund Loan	2011	2013	2026	436	Biannual	3,942,529	1,349,319	-	308,782	63,654	1,040,537	372,436
Total City Interfund Loan Debt							8,200,579	2,809,156	-	449,383	83,945	2,359,773	533,328
Loan Payable													
68	2009 Water Works Improvements - State Revolving Fund	2009	N/A	2030	625	Biannual	427,400	267,688	-	23,099	9,021	244,589	32,120
70	2009 Sewage Works Improvements - State Revolving Fund	2009	N/A	2028	649	Biannual	3,297,000	1,748,401	-	176,557	49,130	1,571,844	225,687
139	2015 Century Center Energy QECB Conservation Bond	2015	N/A	2031	672	Biannual	4,167,897	3,655,914	-	285,614	125,482	3,370,300	411,096
Total City Loan Payable Debt							7,892,297	5,672,003	-	485,270	183,633	5,186,733	668,903
Total Civil City Debt							258,685,058	152,211,861	11,425,763	17,820,035	5,044,236	145,817,590	22,864,271

City of South Bend
Outstanding Debt

Fiscal Year 2020

Debt Sched.	Debt Instrument	Year of Issue	Year of Refinance	Year of Maturity	Fund No.	Pmts	Amount Issued	Debt at 12/31/19	2020 Additions	2020 Principal	2020 Interest	Debt at 12/31/20	2020 Total Debt Payments
Redevelopment Commission Debt													
Capital Leases													
13	2006 Main/Colfax Garage - Transpo Lease (Parking Garage Purch)	2006	N/A	2025	324	Biannual	2,510,278	1,025,777	-	150,570	49,430	875,207	200,000
Total Redevelopment Capital Lease Debt							2,510,278	1,025,777	-	150,570	49,430	875,207	200,000
Interfund Loans													
86	2010 Interfund Loan from Fund 209 to River West TIF Fund 324	2011	N/A	2020	324	Annual	500,000	100,000	-	100,000	-	-	100,000
Total Redevelopment Interfund Loan Debt							500,000	100,000	-	100,000	-	-	100,000
Loans Payable													
3	2001 Indiana Develop. Finance Authority (Bosch) - Nonforgivable	2001	N/A	2021	210	Qtrly	1,040,000	105,236	-	69,632	2,379	35,604	72,010
Total Redevelopment Loan Payable Debt							1,040,000	105,236	-	69,632	2,379	35,604	72,010
Revenue Bonds													
5	2011A Indiana Bond Bank Special Program Bonds (TIF A)	2003	2011	2024	324	Biannual	19,795,000	8,365,000	-	1,510,000	402,740	6,855,000	1,912,740
6	2011A Indiana Bond Bank Special Program Bonds (TIF B)	2003	2011	2024	324	Biannual	14,420,000	4,765,000	-	860,000	229,400	3,905,000	1,089,400
12	2014 Redev District Special Taxing District Refunding Bonds	2002	2014	2022	324	Biannual	6,620,000	925,000	-	455,000	27,750	470,000	482,750
54	2015 Redev Authority Lease Rental Revenue Refunding Bonds	2008	2015	2027	436	Biannual	36,000,000	25,995,000	-	1,465,000	1,007,056	24,530,000	2,472,056
62	2013 Redev Authority Lease Rental Revenue Refunding Bonds	2008	2013	2026	324	Biannual	4,655,000	2,245,000	-	325,000	63,556	1,920,000	388,556
135	2015 Redev Authority Lease Rental Revenue Bonds (Smart Streets)	2015	N/A	2037	324	Biannual	25,000,000	22,630,000	-	1,000,000	711,044	21,630,000	1,711,044
169	2018 Redev District Revenue Bonds (Parks Improvements)	2018	N/A	2033	324	Biannual	11,995,000	10,930,000	-	675,000	317,800	10,255,000	992,800
200	2019 South Shore Double Tracking Bonds	2019	N/A	2030	324	Biannual	7,985,000	7,985,000	-	270,000	247,313	7,715,000	517,313
Total Redevelopment Revenue Bond Debt							126,470,000	83,840,000	-	6,560,000	3,006,659	77,280,000	9,566,659
Total Redevelopment Commission Debt							130,520,278	85,071,013	-	6,880,202	3,058,468	78,190,811	9,938,669
Total Debt							389,205,336	237,282,874	11,425,763	24,700,237	8,102,704	224,008,401	32,802,941

City of South Bend
Staffing Headcount

August 31, 2020

Full-Time Staffing Summary by Fund

101 - General Fund

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

201 - Parks & Recreation

Administration	7	7	7	7	7	7	7	7	7	-	-	-	-
Maintenance	47	47	47	48	48	48	48	48	48	-	-	-	-
Golf Courses	8	8	8	8	8	8	8	8	7	-	-	-	-
Recreation	23	22	23	23	23	23	23	22	21	-	-	-	-
Marketing & Events	11	9	9	9	9	9	9	9	9	-	-	-	-
	96	93	94	95	95	95	95	94	92	-	-	-	-

202/266 - Motor Vehicle Highway

Streets/Traffic & Lighting	52	48	50	51	51	50	50	48	47	-	-	-	-
Curb & Sidewalk	8	7	7	8	8	8	8	8	8	-	-	-	-
	60	55	57	59	59	58	58	56	55	-	-	-	-

211 - Dept of Community Investment Admin

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

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

August 31, 2020

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

226 - Liability Insurance

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

230 - Code Enforcement Fund

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

249 - Public Safety LOIT

Police Department	46	50	50	46	46	46	46	46	45	-	-	-	-
Fire Department	46	41	41	45	45	45	44	43	42	-	-	-	-
	92	91	91	91	91	91	90	89	87	-	-	-	-

258 - Human Rights Federal Grants

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

279 - IT / Innovation / 311 Call Center

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

600 - Consolidated Building Fund

Building Department	15	15	16	15	15	15	15	14	14	-	-	-	-
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610 - Solid Waste

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

Water Works	67	62	64	65	65	66	65	63	63	-	-	-	-
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City of South Bend
Staffing Headcount

August 31, 2020

Full-Time Staffing Summary by Fund

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

Full-Time Staffing Summary by Activity

	Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
General Government													
Mayor's Office	8	7	8	8	8	8	8	8	8	-	-	-	-
Community Initiatives	2	2	2	2	2	2	2	2	2	-	-	-	-
City Clerk	5	5	4	5	5	5	5	5	4	-	-	-	-
Common Council	9	9	9	9	9	9	8	9	9	-	-	-	-
Controller's Office	21	20	19	19	20	20	20	20	20	-	-	-	-
Human Resources	6	6	6	6	6	6	6	5	5	-	-	-	-
Diversity & Inclusion	3	1	1	3	3	3	3	3	3	-	-	-	-
Legal Department	11	10	10	9	11	11	11	11	11	-	-	-	-
	65	60	59	61	64	64	63	63	62	-	-	-	-
Code Enforcement / Animal Resource Center	34	32	32	33	33	33	34	34	34	-	-	-	-
Dept. of Community Investment	28	25	24	24	24	24	24	24	24	-	-	-	-
Venues, Parks & Arts													
Parks & Recreation	96	93	94	95	95	95	95	94	92	-	-	-	-
Morris PAC & Palais Royale	11	11	11	10	10	10	10	10	10	-	-	-	-
Century Center	8	6	6	7	7	7	7	7	7	-	-	-	-
	115	110	111	112	112	112	112	111	109	-	-	-	-

City of South Bend
Staffing Headcount

August 31, 2020

Full-Time Staffing Summary by Activity

Public Safety

	Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Police - Sworn Officers	237	226	226	226	224	223	225	224	224	-	-	-	-
Police - Civilians	45	43	43	42	42	42	42	42	42	-	-	-	-
Police - Police Recruit	6	6	6	6	6	6	7	6	5	-	-	-	-
Fire/EMS - Sworn Firefighters	256	253	253	255	254	253	253	252	252	-	-	-	-
Fire/EMS - Civilians	7	7	7	7	7	7	7	7	7	-	-	-	-
Fire/EMS - Fire Recruits	6	2	2	-	-	-	-	-	-	-	-	-	-
	557	537	537	536	533	531	534	531	530	-	-	-	-

Public Works

Engineering	24	22	22	22	22	24	24	24	24	-	-	-	-
Office of Sustainability	1	1	1	1	1	1	1	1	1	-	-	-	-
AmeriCorps Grant Program	2	1	1	1	1	1	1	1	1	-	-	-	-
Streets & Sewers	101	95	95	98	98	97	96	97	96	-	-	-	-
Solid Waste	24	23	23	25	23	23	24	24	23	-	-	-	-
Wastewater	44	43	41	43	43	43	43	43	43	-	-	-	-
Organic Resources	6	6	6	6	6	6	6	6	6	-	-	-	-
Water Works	67	62	64	65	65	66	65	63	63	-	-	-	-
	269	253	253	261	259	261	260	259	257	-	-	-	-

Liability Insurance/Safety & Risk

	3	2	2	2	2	1	1	2	2	-	-	-	-
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Innovation & Technology / 311 Call Center

	30	28	28	28	28	28	29	30	30	-	-	-	-
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Central Services

	38	34	35	34	35	35	34	35	35	-	-	-	-
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Building Department

	15	15	16	15	15	15	15	14	14	-	-	-	-
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Human Rights

	5	5	5	5	5	5	5	5	5	-	-	-	-
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Total Full-Time Employees by Activity	1,159	1,101	1,102	1,111	1,110	1,109	1,111	1,108	1,102	-	-	-	-
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City of South Bend
Staffing Headcount

August 31, 2020

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	1	-	-	-	-
Morris Performing Arts Center	5	5	5	5	5	5	5	5	-	-	-	-
Diversity & Inclusion	-	-	-	-	-	1	1	1	-	-	-	-
Legal Department	1	1	1	1	1	1	1	1	-	-	-	-
Engineering	2	2	2	2	2	2	2	2	-	-	-	-
Police Department	27	21	21	21	22	22	21	20	-	-	-	-
Police Crime Lab	-	2	2	2	2	2	2	2	-	-	-	-
Fire Department	1	1	1	1	1	1	1	1	-	-	-	-
Human Rights	1	1	1	1	1	1	1	1	-	-	-	-
	38	34	34	34	35	36	35	34	-	-	-	-

201 - Parks & Recreation

Maintenance	22	23	23	24	25	25	22	22	-	-	-	-
Golf Courses	26	32	33	33	41	43	43	42	-	-	-	-
Recreation	89	88	83	83	48	46	42	41	-	-	-	-
Marketing & Events	1	1	1	1	1	1	1	1	-	-	-	-
	138	144	140	141	115	115	108	106	-	-	-	-

202 - Motor Vehicle Highway

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

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

Equipment Services	1	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	1	-	-	-	-
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279 - IT / Innovation / 311 Call Center

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

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

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

Century Center	8	8	6	6	5	5	5	5	-	-	-	-
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Total Part-Time Employees by Fund

	200	202	194	195	170	171	162	159	-	-	-	-
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City of South Bend
Staffing Headcount

August 31, 2020

Paid Temporary, Seasonal, and Intern Staffing

101 - General Fund

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Mayor's Office	5	5	5	5	5	5	5	1	-	-	-	-
City Clerk	1	1	1	2	2	2	2	2	-	-	-	-
Common Council	6	6	6	6	6	6	6	6	-	-	-	-
Human Resources	-	-	-	-	-	-	1	-	-	-	-	-
Legal Department	-	-	-	-	3	3	4	4	-	-	-	-
Engineering	1	1	1	1	7	7	7	7	-	-	-	-
AmeriCorps Grant Program	12	12	11	11	11	11	9	4	-	-	-	-
Police Department	-	-	-	-	2	2	1	-	-	-	-	-
	25	25	24	25	36	36	35	24	-	-	-	-

201 - Parks & Recreation

Maintenance	1	-	10	12	23	23	22	21	-	-	-	-
Golf Courses	1	1	-	-	5	8	8	10	-	-	-	-
Recreation	12	12	1	-	100	120	116	85	-	-	-	-
	14	13	11	12	128	151	146	116	-	-	-	-

202 - Motor Vehicle Highway

Streets/Traffic & Lighting	-	-	-	-	6	6	4	5	-	-	-	-
Curb & Sidewalk	-	-	-	-	4	4	2	3	-	-	-	-
	-	-	-	-	10	10	6	8	-	-	-	-

222 - Central Services

Equipment Services	-	-	-	-	-	-	-	1	-	-	-	-
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226 - Liability Insurance

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

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

620 - Water Works

Water Works	-	-	1	1	1	4	4	2	-	-	-	-
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641 - Sewage Works

Sewers	1	1	1	7	5	6	4	3	-	-	-	-
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Total Paid Temporary, Seasonal, and Intern Staff

	45	44	42	49	184	211	199	158	-	-	-	-
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Staffing Summary	Budget Full-Time	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Full Time Staff	1,159	1,101	1,102	1,111	1,110	1,109	1,111	1,108	1,102	-	-	-	-
Part Time Staff		200	202	194	195	170	171	162	159	-	-	-	-
Temporary / Seasonal		45	44	42	49	184	211	199	158	-	-	-	-
City Total	1,159	1,346	1,348	1,347	1,354	1,463	1,493	1,469	1,419	-	-	-	-

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

Fund Name	General Fund					Fund Number	101		
Fund Type	General Fund								
Control	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	40,719,333	42,705,987	39,697,892	39,697,892	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	2,525,912		2,525,912	1,769,860	59%
Intergov./ Grants	-	419,724	244,724	244,724	176,231		176,231	68,493	72%
Licenses & Permits	267,811	283,282	266,700	267,323	228,188		228,188	39,135	85%
Charges for Services	1,547,039	1,626,516	5,325,368	5,437,138	3,106,800		3,106,800	2,330,338	57%
Fines, Forfeitures, and Fees	16,760	24,068	8,525	8,525	3,698		3,698	4,827	43%
Interest Earnings	476,266	907,722	470,000	454,143	226,667		226,667	227,476	50%
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	1,198,577		1,198,577	378,368	76%
Interfund Allocation Reimb	5,428,374	7,460,048	8,523,017	8,563,135	5,682,001		5,682,001	2,881,134	66%
Interfund Transfers In	428,423	135,000	3,441,966	3,476,966	1,173,402		1,173,402	2,303,564	34%
PILOT	6,332,487	6,340,990	6,221,791	6,221,791	4,147,859		4,147,859	2,073,932	67%
Total Revenue	62,149,694	67,792,059	71,394,042	71,659,754	41,191,946		41,191,946	30,467,807	57%
Expenditures by Subdivisions									
Mayor	871,046	864,336	937,459	1,117,529	734,599	39,302	773,901	343,628	69%
Community Initiatives	-	-	703,488	703,488	171,130	65,000	236,130	467,358	34%
City Clerk	517,289	498,306	556,675	571,490	303,882	6,574	310,456	261,034	54%
Common Council	571,337	536,158	696,412	730,055	296,152	115,906	412,058	317,997	56%
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	1,438,953	60,668	1,499,621	778,488	66%
Human Resources	-	-	617,286	617,286	403,294	385	403,678	213,608	65%
Diversity & Inclusion	-	-	496,891	508,776	141,360	11,060	152,420	356,356	30%
Human Rights General	367,811	257,243	315,748	315,802	180,509	14,826	195,335	120,467	62%
Legal Dept	1,088,046	1,177,385	1,405,683	1,405,880	831,687	5,953	837,640	568,240	60%
Police General	29,229,159	30,011,366	30,225,276	30,302,621	17,947,996	167,895	18,115,892	12,186,729	60%
Crime Lab	-	-	631,268	631,268	357,658	3,115	360,773	270,495	57%
Fire General	21,516,603	21,716,141	25,839,504	25,923,780	16,485,358	372,999	16,858,357	9,065,423	65%
Training Center	-	-	466,500	154,035	26,398	-	26,398	127,637	17%
EMS	-	-	538,218	856,718	368,601	23,256	391,857	464,861	46%
Morris PAC	953,526	1,091,053	1,288,573	1,503,719	772,257	60,886	833,143	670,576	55%
Palais Royale	404,127	358,410	391,950	400,782	172,410	42,248	214,657	186,125	54%
Engineering	1,472,705	2,724,221	3,162,960	3,405,513	1,881,188	244,559	2,125,747	1,279,766	62%
Sustainability	-	171,719	377,567	479,036	178,857	1,996	180,854	298,182	38%
AmeriCorps	17,368	357,600	438,333	453,453	207,824	8,023	215,847	237,606	48%
Streets (Transfer to MVH)	-	-	-	500,000	500,000	-	500,000	-	100%
Total Expenditures	59,446,701	62,276,656	71,394,042	72,902,340	43,445,033	1,244,652	44,689,685	28,212,655	61%
Expenditures by Type									
Personnel									
Salaries & Wages	35,265,084	36,055,875	41,213,347	41,222,072	24,741,345	-	24,741,345	16,480,727	60%
Fringe Benefits	13,256,488	11,145,074	14,112,093	14,121,450	8,674,575	560	8,675,135	5,446,315	61%
Other Personnel Costs	390	-	-	-	-	-	-	-	-
Total Personnel	48,521,962	47,200,949	55,325,440	55,343,522	33,415,920	560	33,416,480	21,927,042	60%
Supplies	1,200,753	1,609,558	2,427,154	2,561,497	1,168,547	211,195	1,379,742	1,181,755	54%
Services & Charges									
Professional Services	944,025	1,380,819	1,856,319	2,333,178	934,725	759,733	1,694,458	638,720	73%
Printing & Advertising	116,792	134,261	234,467	241,438	57,910	24,073	81,983	159,455	34%
Utilities	661,703	689,427	710,924	710,924	508,778	25,939	534,717	176,207	75%
Education & Training	133,978	91,606	273,980	283,130	67,289	21,294	88,582	194,548	31%
Travel	70,823	87,683	103,935	100,188	15,008	687	15,695	84,493	16%
Repairs & Maintenance	1,370,951	2,110,509	2,328,372	2,428,403	1,442,317	135,370	1,577,687	850,716	65%
Interfund Allocations	5,746,373	7,614,119	6,910,980	6,910,980	4,607,312	-	4,607,312	2,303,668	67%
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	46,638	-	46,638	402,610	10%
Other Services & Charges	420,434	394,145	574,025	615,805	353,446	63,497	416,943	198,862	68%
Interfund Transfers Out	500	634,475	-	675,579	675,579	-	675,579	-	100%
Total Services & Charges	9,708,986	13,341,034	13,626,148	14,932,021	8,860,566	1,032,897	9,893,463	5,038,556	66%
Capital	15,000	125,115	15,300	65,300	-	-	-	65,300	0%
Total Expenditures	59,446,701	62,276,656	71,394,042	72,902,340	43,445,033	1,244,652	44,689,685	28,212,653	61%
Net Surplus / (Deficit)	2,702,993	5,515,403	-	(1,242,586)	(2,253,087)		(3,497,739)		
Beginning Cash Balance	36,417,969	38,854,906		44,871,229					
Cash Adjustments	(266,055)	500,919		-					
Ending Cash Balance	38,854,906	44,871,229		43,628,643	45,841,384				
Cash Reserves Target	20,806,345	21,796,830		25,515,819					
							Cash Reserves Target		
							35% of Annual expenditures		
Fund Purpose:	The General Fund is the primary operating fund for City operations including general government, public safety, certain culture & recreation expenses, and certain debt service obligations. The main source of revenue is property taxes. Secondary sources of revenue include auto and commercial vehicle excise tax, business licensing revenue, EMS billing revenue, and payment in lieu of taxes (PILOT) from the Water and Wastewater Utility.								

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

Department Name	Mayor's Office	Fund Number	101
Fund Type	General Fund		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	489,548	537,624	572,098	572,098	375,618	-	375,618	196,480	66%
Fringe Benefits	202,305	181,423	215,808	215,808	129,409	-	129,409	86,399	60%
Total Personnel	691,853	719,047	787,906	787,906	505,027	-	505,027	282,879	64%
Supplies	830	750	700	700	847	1,417	2,264	(1,564)	323%
Services & Charges									
Professional Services	-	-	7,000	187,070	143,724	36,346	180,070	7,000	96%
Printing & Advertising	22,895	18,742	40,928	40,728	22,420	1,540	23,960	16,768	59%
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	62,285	-	62,285	31,140	67%
Debt Service Principal	3,608	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	536	-	-	-	-	-	-	-	-
Other Services & Charges	796	186	600	1,000	246	-	246	754	25%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	178,364	144,539	148,853	328,923	228,725	37,886	266,611	62,312	81%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	871,046	864,336	937,459	1,117,529	734,599	39,302	773,901	343,627	69%

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
August 31, 2020

Division Name	Community Initiatives					Fund Number	101		
Fund Type	General Fund								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Expenditures by Type									
Personnel									
Salaries & Wages	-	-	148,500	148,500	72,611	-	72,611	75,889	49%
Fringe Benefits	-	-	51,988	51,988	28,712	-	28,712	23,276	55%
Total Personnel	-	-	200,488	200,488	101,323	-	101,323	99,165	51%
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	-	-	153,000	153,000	69,808	65,000	134,808	18,193	88%
Printing & Advertising	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Grant & Subsidies	-	-	350,000	350,000	-	-	-	350,000	0%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	503,000	503,000	69,808	65,000	134,808	368,193	27%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	703,488	703,488	171,130	65,000	236,130	467,358	34%

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
August 31, 2020

Department Name	City Clerk	Fund Number	101
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Fund Type	General Fund
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	252,036	258,911	291,397	291,397	176,653	-	176,653	114,744	61%
Fringe Benefits	101,244	85,361	118,181	118,181	66,023	-	66,023	52,158	56%
Total Personnel	353,280	344,272	409,578	409,578	242,676	-	242,676	166,902	59%
Supplies	4,398	11,385	6,800	6,800	2,441	-	2,441	4,359	36%
Services & Charges									
Professional Services	26,812	20,177	43,000	43,610	16,599	3,755	20,355	23,255	47%
Printing & Advertising	28,674	33,443	28,040	29,745	6,905	2,414	9,318	20,427	31%
Education & Training	3,233	2,880	3,060	3,060	255	-	255	2,805	8%
Travel	1,693	481	7,089	6,089	342	-	342	5,747	6%
Repairs & Maintenance	5,344	6,491	5,000	16,500	830	405	1,235	15,265	7%
Interfund Allocations	90,906	76,327	48,956	48,956	32,636	-	32,636	16,320	67%
Other Services & Charges	2,949	2,849	5,152	7,152	1,199	-	1,199	5,953	17%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	159,612	142,649	140,297	155,112	58,765	6,574	65,339	89,772	42%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	517,289	498,306	556,675	571,490	303,882	6,574	310,456	261,033	54%

Department Purpose:

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

We accomplish our mission by:

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

Explanation of Revenue Sources:

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

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

Goals:

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

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

Department Name	Common Council	Fund Number	101
Fund Type	General Fund		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	194,749	195,562	225,764	225,764	125,640	-	125,640	100,124	56%
Fringe Benefits	119,188	100,195	143,857	143,857	54,380	-	54,380	89,477	38%
Total Personnel	313,937	295,757	369,621	369,621	180,021	-	180,021	189,601	49%
Supplies	10,068	2,784	9,500	9,590	1,085	560	1,645	7,945	17%
Services & Charges									
Professional Services	139,506	162,889	217,308	225,028	66,408	93,651	160,059	64,969	71%
Printing & Advertising	11,012	12,558	14,076	14,076	5,616	-	5,616	8,460	40%
Education & Training	790	496	12,226	11,226	75	-	75	11,151	1%
Travel	242	1,378	10,000	4,500	1,479	-	1,479	3,021	33%
Repairs & Maintenance	20,461	-	4,845	41,345	10,990	21,500	32,490	8,855	79%
Interfund Allocations	62,134	56,532	42,336	42,336	28,224	-	28,224	14,112	67%
Other Services & Charges	13,188	3,764	16,500	12,333	2,255	195	2,450	9,883	20%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	247,332	237,616	317,291	350,844	115,046	115,346	230,393	120,451	66%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	571,337	536,158	696,412	730,055	296,152	115,906	412,058	317,997	56%

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
August 31, 2020

Division Name	Controller's Office					Fund Number	101		
Fund Type	General Fund								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Expenditures by Type									
Personnel									
Salaries & Wages	1,499,948	1,619,488	1,349,985	1,349,985	882,821	-	882,821	467,164	65%
Fringe Benefits	565,152	502,640	496,175	496,175	315,281	-	315,281	180,894	64%
Other Personnel Costs	390	-	-	-	-	-	-	-	-
Total Personnel	2,065,491	2,122,128	1,846,160	1,846,160	1,198,102	-	1,198,102	648,058	65%
Supplies	13,679	14,283	16,420	23,818	11,140	2,748	13,888	9,930	58%
Services & Charges									
Professional Services	61,497	51,168	69,000	77,000	13,238	57,300	70,538	6,463	92%
Printing & Advertising	976	327	1,999	1,999	791	10	801	1,198	40%
Education & Training	8,823	7,175	5,760	5,760	720	-	720	5,040	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	696	610	1,306	(206)	119%
Interfund Allocations	196,753	228,287	303,227	303,227	202,151	-	202,151	101,076	67%
Debt Service Principal	7,526	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	1,693	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	26,294	33,225	11,585	11,585	10,072	-	10,072	1,513	87%
Interfund Transfers Out	500	-	-	-	-	-	-	-	-
Total Services & Charges	315,515	333,308	398,671	408,131	229,711	57,920	287,632	120,499	70%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	2,394,684	2,469,719	2,261,251	2,278,109	1,438,953	60,668	1,499,621	778,487	66%

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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Division Name	Human Resources	Fund Number	101
Fund Type	General Fund		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	-	-	373,580	373,580	251,746	-	251,746	121,834	67%
Fringe Benefits	-	-	144,079	144,079	95,068	-	95,068	49,011	66%
Total Personnel	-	-	517,659	517,659	346,814	-	346,814	170,845	67%
Supplies	-	-	750	750	318	-	318	432	42%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	7,060	7,060	999	-	999	6,061	14%
Education & Training	-	-	3,200	3,200	795	-	795	2,405	25%
Travel	-	-	3,000	3,000	-	-	-	3,000	0%
Repairs & Maintenance	-	-	-	200	100	-	100	100	50%
Interfund Allocations	-	-	79,317	79,317	52,877	-	52,877	26,440	67%
Other Services & Charges	-	-	6,300	6,100	1,390	385	1,775	4,325	29%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	98,877	98,877	56,162	385	56,546	42,331	57%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	617,286	617,286	403,294	385	403,678	213,608	65%

Division Purpose:

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

Explanation of Revenue Sources:

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

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

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

City of South Bend, Indiana
Monthly Financial Report
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Division Name	Diversity & Inclusion						Fund Number	101	
Fund Type	General Fund								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Expenditures by Type									
Personnel									
Salaries & Wages	-	-	209,582	219,582	95,749	-	95,749	123,833	44%
Fringe Benefits	-	-	71,867	73,752	28,592	-	28,592	45,160	39%
Total Personnel	-	-	281,449	293,334	124,341	-	124,341	168,993	42%
Supplies	-	-	1,500	1,500	-	-	-	1,500	0%
Services & Charges									
Professional Services	-	-	80,000	80,000	1,600	11,060	12,660	67,340	16%
Printing & Advertising	-	-	1,500	2,000	1,700	-	1,700	300	85%
Education & Training	-	-	100,000	99,500	1,000	-	1,000	98,500	1%
Travel	-	-	5,000	4,850	-	-	-	4,850	0%
Repairs & Maintenance	-	-	-	100	50	-	50	50	50%
Interfund Allocations	-	-	18,942	18,942	12,626	-	12,626	6,316	67%
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	8,500	8,550	43	-	43	8,507	1%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	213,942	213,942	17,018	11,060	28,078	185,863	13%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	496,891	508,776	141,360	11,060	152,420	356,356	30%
Revenue									
Charges for Services	-	-	35,000	35,000	-	-	-	35,000	0%
Donations	-	-	-	50,000	50,000	-	50,000	-	100%
Total Revenue	-	-	35,000	85,000	50,000	-	50,000	35,000	41%

Division Purpose:

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

Explanation of Revenue Sources:

\$50,000 - Living Cities Inclusive Procurement grant \$50,000. Workshop and training fees (\$3,000 full day training workshops), non-compliance fees (variable scale), white papers (\$50-\$175)

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

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

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

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

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Division Name	Human Rights						Fund Number	101	
Fund Type	General Fund								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Expenditures by Type									
Personnel									
Salaries & Wages	176,018	116,754	163,686	163,686	89,029	-	89,029	74,657	54%
Fringe Benefits	65,074	30,779	64,207	64,207	33,680	-	33,680	30,527	52%
Total Personnel	241,092	147,533	227,893	227,893	122,709	-	122,709	105,184	54%
Supplies	898	1,022	1,000	1,000	643	-	643	357	64%
Services & Charges									
Professional Services	-	2,902	600	900	716	173	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	6,370	2,700	9,070	285	97%
Interfund Allocations	68,231	49,491	27,145	27,145	18,097	-	18,097	9,048	67%
Debt Service Principal	-	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	46,083	44,701	45,839	45,439	31,028	11,953	42,981	2,458	95%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	125,821	108,689	86,855	86,909	57,157	14,826	71,983	14,926	83%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	367,811	257,243	315,748	315,802	180,509	14,826	195,335	120,467	62%
Revenue									
Other Income	21,734	39,613	30,000	30,000	30,000	-	30,000	-	100%
Total Revenue	21,734	39,613	30,000	30,000	30,000	-	30,000	-	100%

Division Purpose:

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

Explanation of Revenue Sources:

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

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

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

City of South Bend, Indiana
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Department Name	Legal 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
Expenditures by Type									
Personnel									
Salaries & Wages	708,726	798,210	970,872	970,872	575,019	-	575,019	395,853	59%
Fringe Benefits	272,218	251,604	328,080	328,080	191,962	-	191,962	136,118	59%
Total Personnel	980,943	1,049,814	1,298,952	1,298,952	766,981	-	766,981	531,971	59%
Supplies	2,962	1,771	3,550	3,747	3,489	-	3,489	258	93%
Services & Charges									
Professional Services	420	475	2,550	2,550	1,440	-	1,440	1,110	56%
Printing & Advertising	-	-	706	706	106	-	106	600	15%
Education & Training	6,917	10,998	12,000	11,900	6,624	-	6,624	5,277	56%
Travel	1,315	2,804	5,000	4,900	-	-	-	4,900	0%
Repairs & Maintenance	-	-	-	100	100	-	100	-	100%
Interfund Allocations	78,152	96,719	62,820	62,820	41,880	-	41,880	20,940	67%
Other Services & Charges	17,336	14,804	20,105	20,205	11,067	5,953	17,020	3,185	84%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	104,140	125,800	103,181	103,181	61,217	5,953	67,170	36,012	65%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	1,088,046	1,177,385	1,405,683	1,405,880	831,687	5,953	837,640	568,241	60%
Revenue									
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	37,685		37,685	18,844	67%
Total Revenue	62,452	121,558	136,520	146,705	127,861		127,861	18,844	87%

Department Purpose:

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

Explanation of Revenue Sources:

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

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

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

- Board of Public Safety: Address trainings, policies, and procedures
- Office of Diversity and Inclusion: Support Diversity Initiatives, including implementation of Disparity Study results
- Area Plan Commission: Review and support of policies and procedures affecting zoning and land in South Bend

City-wide, all salary caps will increase by 2% from 2019 to 2020. The increase in health insurance is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates. The increase in subscriptions is due to an annual increase incorporated into some of the standing contracts, for which low market rates were negotiated and are considered very cost-effective. There are no other major changes in the department's budget.

City of South Bend, Indiana
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Division Name	Engineering						Fund Number	101	
Fund Type	General Fund								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Expenditures by Type									
Personnel									
Salaries & Wages	651,541	1,630,795	1,841,018	1,841,018	1,091,116	-	1,091,116	749,902	59%
Fringe Benefits	247,411	515,864	617,268	617,268	378,499	-	378,499	238,769	61%
Total Personnel	898,952	2,146,659	2,458,286	2,458,286	1,469,615	-	1,469,615	988,671	60%
Supplies	13,530	12,665	22,700	23,723	3,359	1,068	4,427	19,296	19%
Services & Charges									
Professional Services	118,203	139,573	160,000	394,791	98,275	236,538	334,814	59,977	85%
Printing & Advertising	2,265	3,520	8,535	8,774	1,388	76	1,464	7,310	17%
Education & Training	24,323	7,953	21,000	20,000	1,500	-	1,500	18,500	8%
Travel	11,736	9,682	15,250	15,250	3,426	105	3,530	11,720	23%
Repairs & Maintenance	19,988	4,840	26,500	33,300	4,385	-	4,385	28,915	13%
Interfund Allocations	344,631	365,366	418,440	418,440	278,960	-	278,960	139,480	67%
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	21,998	11,636	4,467	16,102	5,896	73%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	560,223	564,896	681,974	923,504	408,214	243,491	651,705	271,800	71%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	1,472,705	2,724,221	3,162,960	3,405,513	1,881,188	244,559	2,125,747	1,279,767	62%
Revenue									
Licenses & Permits	146,082	160,730	127,000	127,000	124,857	-	124,857	2,143	98%
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	957,917	-	957,917	478,964	67%
Total Revenue	272,510	1,707,827	1,793,478	1,877,939	1,377,266	-	1,377,266	500,673	73%

Division Purpose:

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

Explanation of Revenue Sources:

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

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

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

City of South Bend, Indiana
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Division Name	Office of Sustainability	Fund Number	101
Fund Type	General Fund		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	-	81,071	110,252	110,252	54,651	-	54,651	55,601	50%
Fringe Benefits	-	26,572	30,801	30,801	19,420	-	19,420	11,381	63%
Total Personnel	-	107,643	141,053	141,053	74,071	-	74,071	66,982	53%
Supplies	-	3,934	23,800	41,070	23,361	270	23,631	17,440	58%
Services & Charges									
Professional Services	-	37,201	190,000	209,250	66,545	1,726	68,272	140,979	33%
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	6,496	-	6,496	3,244	67%
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	3,487	5,700	20,649	8,298	-	8,298	12,351	40%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	60,142	212,714	246,913	81,426	1,726	83,152	163,762	34%
Capital	-	-	-	50,000	-	-	-	50,000	0%
Total Expenditures	-	171,719	377,567	479,036	178,857	1,996	180,854	298,184	38%
Revenue									
Other Income	69,005	-	-	9,300	9,299	-	9,299	1	100%
Total Revenue	69,005	-	-	9,300	9,299	-	9,299	1	100%

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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Division Name	AmeriCorps Grant Program						Fund Number	101	
Fund Type	General Fund								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	13,424	244,129	262,722	262,722	156,007	-	156,007	106,715	59%
Fringe Benefits	3,252	40,651	57,060	57,060	25,175	-	25,175	31,885	44%
Total Personnel	16,677	284,780	319,782	319,782	181,182	-	181,182	138,600	57%
Supplies	53	43,669	48,850	53,068	4,964	3,915	8,879	44,189	17%
Services & Charges									
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	676	1,800	2,476	6,948	26%
Travel	-	10,609	10,006	10,006	726	-	726	9,280	7%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	638	1,125	6,820	7,320	1,194	500	1,694	5,626	23%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	638	29,151	69,701	80,603	21,678	4,108	25,786	54,818	32%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	17,368	357,600	438,333	453,453	207,824	8,023	215,847	237,607	48%
Revenue									
Intergov./ Grants	-	117,240	177,238	177,238	176,231	-	176,231	1,007	99%
Interfund Transfers In	-	135,000	70,000	105,000	105,000	-	105,000	-	100%
Total Revenue	-	252,240	247,238	282,238	281,231	-	281,231	1,007	100%

Division Purpose:

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

Goals:

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

Explanation of Revenue Sources:

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

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

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

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Division Name	Streets & Sewers	Fund Number	101
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Fund Type	General Fund
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Interfund Transfers Out	-	-	-	500,000	500,000	-	500,000	-	100%
Total Expenditures	-	-	-	500,000	500,000	-	500,000	-	100%

Explanation of Expenditures

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

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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	
Expenditures by Type										
Personnel										
Salaries & Wages	17,703,733	17,218,225	17,208,074	17,206,799	10,027,779	-	10,027,779	7,179,020	58%	
Fringe Benefits	6,365,856	5,275,228	5,737,594	5,738,869	3,528,654	-	3,528,654	2,210,215	61%	
Total Personnel	24,069,590	22,493,452	22,945,668	22,945,668	13,556,432	-	13,556,432	9,389,235	59%	
Supplies	715,253	905,823	1,274,943	1,325,893	521,349	48,455	569,804	756,089	43%	
Services & Charges										
Professional Services	434,585	657,704	575,000	578,586	356,679	82,988	439,667	138,919	76%	
Printing & Advertising	-	-	24,721	24,721	1,156	-	1,156	23,565	5%	
Utilities	183,917	185,066	174,408	174,408	135,898	4,306	140,204	34,204	80%	
Education & Training	4,785	350	-	-	-	-	-	-	0%	
Travel	1,433	1,339	250	250	-	-	-	250	0%	
Repairs & Maintenance	327,995	906,259	1,042,027	1,063,738	601,150	10,060	611,210	452,528	57%	
Interfund Allocations	3,055,248	4,333,272	3,651,431	3,651,431	2,434,287	-	2,434,287	1,217,144	67%	
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	3,638	-	3,638	52,610	6%	
Other Services & Charges	270,597	252,846	336,908	338,758	194,487	22,086	216,572	122,186	64%	
Interfund Transfers Out	-	26,423	-	-	-	-	-	-	-	
Total Services & Charges	4,444,316	6,509,206	6,004,665	6,031,060	3,870,215	119,440	3,989,655	2,041,406	66%	
Capital	-	102,885	-	-	-	-	-	-	-	
Total Expenditures	29,229,159	30,011,366	30,225,276	30,302,621	17,947,996	167,895	18,115,892	12,186,730	60%	
Revenue										
Other Income	292,508	613,356	453,450	467,125	406,375		406,375	60,750	87%	
Donations	-	-	7,500	7,500	-		-	7,500	0%	
Total Revenue	292,508	613,356	460,950	474,625	406,375		406,375	68,250	86%	

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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Division Name	Police Crime Lab					Fund Number	101		
Fund Type	General Fund								
Control	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	-	-	424,616	424,616	257,289	-	257,289	167,327	61%
Fringe Benefits	-	-	160,375	160,375	93,736	-	93,736	66,639	58%
Total Personnel	-	-	584,991	584,991	351,026	-	351,026	233,966	60%
Supplies	-	-	17,000	17,000	6,624	3,115	9,739	7,261	57%
Services & Charges									
Professional Services	-	-	-	-	8	-	8	(8)	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Debt Service Principal	-	-	25,416	25,416	-	-	-	25,416	0%
Debt Service Interest & Fees	-	-	3,861	3,861	-	-	-	3,861	0%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	29,277	29,277	8	-	8	29,269	0%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	631,268	631,268	357,658	3,115	360,773	270,496	57%
Revenue									
Charges for Services	-	-	-	5,000	3,288	-	3,288	1,713	66%
Total Revenue	-	-	-	5,000	3,288	-	3,288	1,713	66%

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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Department Name	Fire 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	
Expenditures by Type										
Personnel										
Salaries & Wages	13,090,460	12,884,584	16,336,954	16,336,954	10,192,032	-	10,192,032	6,144,922	62%	
Fringe Benefits	5,044,259	3,938,049	5,551,703	5,557,340	3,522,166	-	3,522,166	2,035,174	63%	
Total Personnel	18,134,719	16,822,632	21,888,657	21,894,294	13,714,199	-	13,714,199	8,180,096	63%	
Supplies	405,751	585,336	570,437	604,965	380,537	129,134	509,670	95,295	84%	
Services & Charges										
Professional Services	163,002	294,517	224,000	229,940	72,358	161,746	234,104	(4,164)	102%	
Printing & Advertising	132	-	22,214	22,214	1,520	250	1,770	20,444	8%	
Utilities	275,135	287,600	284,666	284,666	231,823	6,500	238,323	46,343	84%	
Education & Training	76,396	51,604	93,000	93,000	42,957	16,590	59,547	33,453	64%	
Travel	38,825	38,139	20,500	19,500	5,523	582	6,105	13,395	31%	
Repairs & Maintenance	911,197	1,042,780	807,000	845,171	748,105	52,779	800,884	44,287	95%	
Interfund Allocations	1,498,978	1,979,778	1,890,530	1,890,530	1,260,350	-	1,260,350	630,180	67%	
Other Services & Charges	12,470	5,702	38,500	39,500	27,988	5,419	33,407	6,093	85%	
Interfund Transfers Out	-	608,052	-	-	-	-	-	-	-	
Total Services & Charges	2,976,134	4,308,172	3,380,410	3,424,521	2,390,623	243,865	2,634,488	790,031	77%	
Capital	-	-	-	-	-	-	-	-	-	
Total Expenditures	21,516,603	21,716,141	25,839,504	25,923,780	16,485,358	372,999	16,858,357	9,065,422	65%	
Revenue										
Intergov./ Grants	-	302,484	67,486	67,486	-	-	-	67,486	0%	
Licenses & Permits	-	-	24,000	24,000	11,677	-	11,677	12,323	49%	
Charges for Services	-	409	4,500	3,152	101	-	101	3,051	3%	
Donations	-	345	-	400	400	-	400	-	100%	
Other Income	7,213	11,447	2,000	2,948	4,990	-	4,990	(2,042)	169%	
Interfund Transfers In	-	-	1,771,992	1,771,992	-	-	-	1,771,992	0%	
Total Revenue	7,213	314,685	1,869,978	1,869,978	17,168	-	17,168	1,852,810	1%	

Department Purpose:

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

Explanation of Revenue Sources:

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

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

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

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

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Division Name	Fire Training Center	Fund Number	101
Fund Type	General Fund		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-
Supplies	-	-	323,500	11,035	10,883	-	10,883	152	99%
Services & Charges									
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	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	143,000	143,000	15,515	-	15,515	127,485	11%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	466,500	154,035	26,398	-	26,398	127,637	17%
Revenue									
Charges for Services	-	-	50,000	50,000	-	-	-	50,000	0%
Total Revenue	-	-	50,000	50,000	-	-	-	50,000	0%

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

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

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

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

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Division Name	Emergency Medical Services					Fund Number	101		
Fund Type	General Fund								
Control	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	-	-	138,605	138,605	85,745	-	85,745	52,860	62%
Fringe Benefits	-	-	73,548	73,548	48,563	-	48,563	24,985	66%
Total Personnel	-	-	212,153	212,153	134,309	-	134,309	77,845	63%
Supplies	-	-	65,496	383,996	170,590	18,185	188,774	195,222	49%
Services & Charges									
Professional Services	-	-	80,610	80,610	5,835	2,168	8,002	72,608	10%
Printing & Advertising	-	-	12,200	7,200	220	-	220	6,980	3%
Education & Training	-	-	4,000	14,000	12,001	2,904	14,905	(905)	106%
Repairs & Maintenance	-	-	133,600	108,600	2,640	-	2,640	105,960	2%
Interfund Allocations	-	-	10,159	10,159	6,771	-	6,771	3,388	67%
Other Services & Charges	-	-	20,000	40,000	36,236	-	36,236	3,764	91%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	260,569	260,569	63,703	5,072	68,774	191,795	26%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	538,218	856,718	368,601	23,256	391,857	464,862	46%
Revenue									
Charges for Services	-	-	3,593,000	3,604,754	2,531,185	-	2,531,185	1,073,569	70%
Other Income	-	-	-	60	60	-	60	-	100%
Total Revenue	-	-	3,593,000	3,604,814	2,531,245	-	2,531,245	1,073,569	70%

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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Division Name	Morris Performing Arts Center	Fund Number	101
Fund Type	General Fund		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	363,209	381,917	505,675	505,675	204,909	-	204,909	300,766	41%
Fringe Benefits	187,894	147,033	210,020	210,580	93,190	560	93,750	116,830	45%
Total Personnel	551,102	528,950	715,695	716,255	298,099	560	298,659	417,596	42%
Supplies	20,327	20,954	26,886	39,050	22,008	1,597	23,606	15,444	60%
Services & Charges									
Professional Services	-	2,160	10,200	18,190	2,518	5,473	7,990	10,200	44%
Printing & Advertising	25,151	43,730	46,694	55,113	11,942	17,984	29,926	25,187	54%
Utilities	120,748	128,031	136,268	136,268	76,381	8,334	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	32,286	24,469	56,755	57,936	49%
Interfund Allocations	179,604	240,405	210,875	210,875	140,579	-	140,579	70,296	67%
Other Services & Charges	9,062	10,358	19,455	19,455	11,396	2,470	13,866	5,589	71%
Interfund Transfers Out	-	-	-	175,579	175,579	-	175,579	-	100%
Total Services & Charges	382,097	518,920	545,992	748,414	452,150	58,729	510,879	237,535	68%
Capital	-	22,230	-	-	-	-	-	-	-
Total Expenditures	953,526	1,091,053	1,288,573	1,503,719	772,257	60,886	833,143	670,575	55%

Revenue									
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%
Total Revenue	1,182,443	1,266,632	1,189,000	1,229,118	158,828	-	158,828	1,070,290	13%

Division Purpose:

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

Explanation of Revenue Sources:

This division is funded by charges for services including facility rental, concessions, ticket handling fees, and more. If the charges for services don't cover the annual expenditures, the remainder is subsidized by property tax revenue. Highly popular Broadway shows, such as Wicked and Phantom of the Opera, have increased profits over the last few years. There is a ticket surcharge fee of \$3.50 per ticket sold: \$1.50 deposited into the General Fund (#101), \$1.00 deposited into Morris/Palais Self-Promotion Fund (#274), and \$1.00 deposited into Morris PAC Capital Fund (#416). Starting in 2020, the Parking Garage Fund (#601) will reimburse the Morris PAC for 100% of costs of wages and benefits for the Manager-Facility Operations. This is represented as an Interfund Allocation Reimbursement.

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

In 2020, the position of Event Service Technician will be transferred from the Palais Royale to the Morris PAC. The General Manager-Venues position will continue to be paid out of the Century Center Operations Fund (#670) and allocated back to the Morris at 50% (cost of wages & benefits). This expense is part of Other Interfund Allocations. City-wide, all salary caps will increase by 2% from 2019 to 2020. The increase in health insurance is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates. Maintenance and utilities continue to increase. In 2020, \$175,579 was transferred to the Morris Capital Fund (#416) to help fund the Morris ceiling repair.

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Division Name	Palais Royale Ballroom						Fund Number	101		
Fund Type	General Fund									
Control	City Funds									
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of	
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget	
			Budget	Budget	Actual	Encumbrances	& Encumb.		%	
Expenditures by Type										
Personnel										
Salaries & Wages	121,692	88,606	79,967	79,967	26,930	-	26,930	53,037	34%	
Fringe Benefits	82,636	49,675	39,482	39,482	22,065	-	22,065	17,417	56%	
Total Personnel	204,328	138,282	119,449	119,449	48,995	-	48,995	70,454	41%	
Supplies	13,006	5,181	13,322	13,792	4,909	732	5,641	8,151	41%	
Services & Charges										
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	59,766	6,799	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	23,962	22,847	46,809	37,245	56%	
Interfund Allocations	29,690	48,511	43,637	43,637	29,093	-	29,093	14,544	67%	
Other Services & Charges	3,233	2,181	10,761	15,761	2,991	10,070	13,061	2,700	83%	
Interfund Transfers Out	-	-	-	-	-	-	-	-	-	
Total Services & Charges	171,794	214,947	243,879	252,241	118,505	41,516	160,021	92,219	63%	
Capital	15,000	-	15,300	15,300	-	-	-	15,300	0%	
Total Expenditures	404,127	358,410	391,950	400,782	172,410	42,248	214,657	186,124	54%	
Revenue										
Charges for Services	236,085	197,585	229,572	230,272	54,691	-	54,691	175,581	24%	
Other Income	22,540	18,694	20,000	19,300	4,966	-	4,966	14,334	26%	
Total Revenue	258,625	216,280	249,572	249,572	59,657	-	59,657	189,915	24%	

Division Purpose:

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

Explanation of Revenue Sources:

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

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

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

**City of South Bend, Indiana
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Fund Name	Parks & Recreation					Fund Number	201		
Fund Type	Special Revenue Funds								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Property Taxes	9,591,899	10,048,047	9,340,797	9,340,797	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	1,918,879		1,918,879	1,117,915	63%
Interest Earnings	82,586	140,690	87,861	37,250	3,997		3,997	33,253	11%
Donations	81,500	1,714,670	1,215,000	1,290,000	1,020,750		1,020,750	269,250	79%
Other Income	337,727	329,248	82,500	133,111	41,252		41,252	91,859	31%
Interfund Transfers In	2,345,846	410,867	800,000	800,000	533,332		533,332	266,668	67%
Total Revenue	15,743,288	19,753,423	15,407,952	16,456,050	9,852,732		9,852,732	6,603,318	60%
Expenditures by Division									
Park Administration	1,259,102	1,723,159	1,514,423	1,514,548	998,361	4,736	1,003,097	511,451	66%
Park Maintenance	6,347,725	9,916,774	6,730,222	6,948,436	4,704,314	372,736	5,077,050	1,871,386	73%
Golf Courses	1,416,310	1,621,929	1,550,027	1,551,873	1,010,549	44,224	1,054,772	497,101	68%
Recreation	1,911,046	3,034,640	3,146,517	3,185,143	1,910,347	95,819	2,006,166	1,178,977	63%
Marketing & Events	803,874	965,503	1,266,763	1,277,387	584,454	45,085	629,539	647,848	49%
Park Projects & Capital	1,196,285	6,432,472	500,000	1,318,120	830,936	300,067	1,131,003	187,117	86%
Potawatomi Zoo	712,660	700,000	700,000	700,000	700,000	-	700,000	-	100%
Park Debt	-	-	-	-	-	-	-	-	-
Total Expenditures	13,647,003	24,394,477	15,407,952	16,495,507	10,738,961	862,667	11,601,628	4,893,880	70%
Expenditures by Type									
Personnel									
Salaries & Wages	5,399,492	5,970,871	6,247,884	6,247,784	3,985,717	-	3,985,717	2,262,067	64%
Fringe Benefits	2,271,216	1,850,776	2,217,404	2,217,932	1,422,776	624	1,423,401	794,531	64%
Total Personnel	7,670,708	7,821,647	8,465,288	8,465,716	5,408,493	624	5,409,118	3,056,598	64%
Supplies	998,555	1,291,583	1,514,963	1,593,600	796,828	196,264	993,092	600,508	62%
Services & Charges									
Professional Services	444,315	443,786	141,069	273,047	154,261	24,946	179,207	93,840	66%
Printing & Advertising	37,141	112,043	261,929	261,558	64,648	38,129	102,776	158,782	39%
Utilities	651,921	764,164	674,112	691,131	600,514	79,086	679,600	11,531	98%
Education & Training	10,086	23,428	34,500	31,449	8,987	-	8,987	22,462	29%
Travel	12,764	20,508	34,922	31,322	2,880	-	2,880	28,442	9%
Repairs & Maintenance	415,648	689,481	401,510	434,902	378,962	23,888	402,850	32,052	93%
Interfund Allocations	1,064,472	1,672,261	1,421,220	1,421,220	947,476	-	947,476	473,744	67%
Debt Service Principal	352,675	456,436	516,346	528,634	326,746	59,508	386,254	142,380	73%
Debt Service Interest & Fees	32,161	43,303	50,033	51,872	38,122	5,486	43,608	8,264	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	723,055	470,424	157,172	627,596	95,459	87%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	4,135,158	6,116,428	4,927,701	5,163,190	3,708,020	388,214	4,096,234	1,066,956	79%
Capital	842,582	9,164,819	500,000	1,273,001	825,620	277,565	1,103,184	169,817	87%
Total Expenditures	13,647,003	24,394,477	15,407,952	16,495,507	10,738,961	862,667	11,601,628	4,893,879	70%
Net Surplus / (Deficit)	2,096,285	(4,641,054)	-	(39,457)	(886,229)		(1,748,896)		
Beginning Cash Balance	6,210,755	8,278,260		3,649,543					
Cash Adjustments	(28,780)	12,338		-					
Ending Cash Balance	8,278,260	3,649,543		3,610,086	3,063,371				
Cash Reserves Target	3,411,751	6,098,619		4,123,877					
							Cash Reserves Target		
							25% of Annual expenditures		
Fund Purpose:									
This fund accounts for the operation of the Parks & Recreation side of South Bend Venues, Parks & Arts (VPA). The purpose is to provide quality spaces, places, and experiences within the City. There are several operational divisions within the department: Administration, Maintenance, Golf, Recreation, and Experience/Marketing. There are three capital/special project divisions: Regional Cities Grant, Pokagon Band Donation, and Leighton Foundation Grant.									
Explanation of Revenue Sources:									
This fund's main source of revenue is property taxes. This fund also receives auto excise and commercial vehicle excise tax (intergovernmental shared revenues). Additional revenue is derived from charges for services such as pavilion rental, golf course fees, concessions, and fees for camps, leagues, fitness centers, and special events. In 2019, this fund received a donation of \$450,000 from the Pokagon Band. It will be received annually through 2023. The Regional Cities Grant of \$5 million dollars is expected to be completed in 2019. In 2019, VPA received \$1,000,000 from the Leighton Foundation. Interfund transfers from the EDIT Fund (#408) help subsidize the Parks operations. Revenue will decrease in 2020 due to the completion of the \$5 million Regional Cities Grant in 2019, decrease in Donations and the decrease in estimated Property Tax receipts due to circuit breaker property tax reform.									
Explanation of Expenditures, Staffing, and Significant Changes/Variations:									
Capital Projects - In 2019, capital expenditures reflect the use of the Regional Cities, Leighton Foundation, and Pokagon Band funds for the Howard Park renovation project. In 2020, the decrease in capital expenditures reflects the substantial completion of the Howard Park renovation project and the use of the noted grants and donations. Two new positions will be added in 2020: additional Manager-Park Grounds and Youth Engagement Coordinator (this position will oversee the Youth Employment Program and its expansion). Accounting Change - In 2019, the Recreation Nonreverting Fund (#203) and the Park Nonreverting Capital Fund (#405) were discontinued and the activity formerly appearing in them is represented in the Parks & Recreation Fund (#201). This will allow for better reporting and more efficient use of funds.									

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

	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.	Balance	Budget
Revenue									
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	1,918,879		1,918,879	1,117,915	63%
Interest Earnings	99,025	140,690	87,861	37,250	3,997		3,997	33,253	11%
Donations	111,123	1,714,670	1,215,000	1,290,000	1,020,750		1,020,750	269,250	79%
Other Income	343,567	329,248	82,500	133,111	41,252		41,252	91,859	31%
Interfund Transfers In	2,345,846	410,867	800,000	800,000	533,332		533,332	266,668	67%
Total Revenue	16,749,848	19,753,423	15,407,952	16,456,050	9,852,732		9,852,732	6,603,318	60%
Expenditures by Fund									
Parks & Recreation Fund (#201)	13,647,003	24,394,477	15,407,952	16,495,507	10,738,961	862,667	11,601,628	4,893,879	70%
Recreation Nonreverting Fund (#203)	1,760,359	-	-	-	-	-	-	-	-
Parks Capital Fund (#405)	171,530	-	-	-	-	-	-	-	-
Total Expenditures	15,578,892	24,394,477	15,407,952	16,495,507	10,738,961	862,667	11,601,628	4,893,879	70%
Expenditures by Division									
Park Administration	1,259,102	1,723,159	1,514,423	1,514,548	998,361	4,736	1,003,097	511,451	66%
Park Maintenance	6,514,887	9,916,774	6,730,222	6,948,436	4,704,314	372,736	5,077,050	1,871,386	73%
Golf Courses	1,420,678	1,621,929	1,550,027	1,551,873	1,010,549	44,224	1,054,772	497,101	68%
Recreation	3,528,596	3,034,640	3,146,517	3,185,143	1,910,347	95,819	2,006,166	1,178,977	63%
Marketing & Events	946,684	965,503	1,266,763	1,277,387	584,454	45,085	629,539	647,848	49%
Park Projects & Capital	1,196,285	6,432,472	500,000	1,318,120	830,936	300,067	1,131,003	187,117	86%
Potawatomi Zoo	712,660	700,000	700,000	700,000	700,000	-	700,000	-	100%
Park Debt	-	-	-	-	-	-	-	-	-
Total Expenditures	15,578,892	24,394,477	15,407,952	16,495,507	10,738,961	862,667	11,601,628	4,893,880	70%
Expenditures by Type									
Personnel									
Salaries & Wages	5,699,791	5,970,871	6,247,884	6,247,784	3,985,717	-	3,985,717	2,262,067	64%
Fringe Benefits	2,297,296	1,850,776	2,217,404	2,217,932	1,422,776	624	1,423,401	794,531	64%
Total Personnel	7,997,087	7,821,647	8,465,288	8,465,716	5,408,493	624	5,409,118	3,056,598	64%
Supplies	1,140,274	1,291,583	1,514,963	1,593,600	796,828	196,264	993,092	600,508	62%
Services & Charges									
Professional Services	571,404	443,786	141,069	273,047	154,261	24,946	179,207	93,840	66%
Printing & Advertising	100,423	112,043	261,929	261,558	64,648	38,129	102,776	158,782	39%
Utilities	651,921	764,164	674,112	691,131	600,514	79,086	679,600	11,531	98%
Education & Training	15,096	23,428	34,500	31,449	8,987	-	8,987	22,462	29%
Travel	22,704	20,508	34,922	31,322	2,880	-	2,880	28,442	9%
Repairs & Maintenance	431,450	689,481	401,510	434,902	378,962	23,888	402,850	32,052	93%
Interfund Allocations	1,174,618	1,672,261	1,421,220	1,421,220	947,476	-	947,476	473,744	67%
Debt Service Principal	352,675	456,436	516,346	528,634	326,746	59,508	386,254	142,380	73%
Debt Service Interest & Fees	32,161	43,303	50,033	51,872	38,122	5,486	43,608	8,264	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	723,055	470,424	157,172	627,596	95,459	87%
Interfund Transfers Out	925,652	-	-	-	-	-	-	-	-
Total Services & Charges	5,588,952	6,116,428	4,927,701	5,163,190	3,708,020	388,214	4,096,234	1,066,956	79%
Capital	852,580	9,164,819	500,000	1,273,001	825,620	277,565	1,103,184	169,817	87%
Total Expenditures	15,578,892	24,394,477	15,407,952	16,495,507	10,738,961	862,667	11,601,628	4,893,879	70%
Net Surplus / (Deficit)	1,170,955	(4,641,054)	-	(39,457)	(886,229)		(1,748,896)		

Explanation of Significant Changes:

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

City of South Bend, Indiana
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Fund Name	Morris PAC / Palais Royale Marketing	Fund Number	273
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Fund Type	Special Revenue Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	17,373	21,618	15,000	15,000	2,349		2,349	12,651	16%
Interest Earnings	1,025	1,802	566	566	494		494	72	87%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	18,398	23,421	15,566	15,566	2,843		2,843	12,723	18%

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

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	16,083	7,720	20,000	30,816	832	9,984	10,816	20,000	35%
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Net Surplus / (Deficit)	2,315	15,701	(4,434)	(15,250)	2,011		(7,973)
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Beginning Cash Balance	55,239	57,345		73,045		Cash Reserves Target 25% of Annual expenditures
Cash Adjustments	(209)	(1)		-		
Ending Cash Balance	57,345	73,045		57,795	75,144	
Cash Reserves Target	4,021	1,930		7,704		

Fund Purpose:
The Morris Performing Arts Center and Palais Royale Marketing Fund was established as a separate, non-reverting fund to receive monies from solicitation of funds for commercial promotion sponsorships such as commercial ads on ticket envelopes and Morris Marquee sponsorships; and to accept donations to The Morris Performing Arts Center and Palais Royale. All sums so collected and deposited in this fund are to be used for the sole purpose of assisting with continued promotions of and within both the Morris Performing Arts Center and Palais Royale.

Explanation of Revenue Sources:
Revenue for this fund is collected through donations and sponsorships and used to assist with continued promotions of and within the Morris Complex. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:
Expenditures are for advertisements and promotional services. The City is able to not only advertise on the local area digital billboards, but also secure sponsorships to help fund the advertising displayed on them.

City of South Bend, Indiana
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Fund Name	Morris PAC / Self-Promotion	Fund Number	274
Fund Type	Special Revenue Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
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	1,368		1,368	426	76%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	101,718	86,398	106,794	106,794	20,800		20,800	85,994	19%

Expenditures by Type									
Services & Charges									
Professional Services	-	956	80,000	80,000	-	-	-	80,000	0%
Printing & Advertising	-	-	35,000	35,000	1,100	-	1,100	33,900	3%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	956	115,000	115,000	1,100	-	1,100	113,900	1%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	956	115,000	115,000	1,100	-	1,100	113,900	1%

Net Surplus / (Deficit)	101,718	85,442	(8,206)	(8,206)	19,700	19,700
Beginning Cash Balance	-	101,499		186,839		
Cash Adjustments	(219)	(101)		-		
Ending Cash Balance	101,499	186,839		178,633	207,858	
Cash Reserves Target	-	239		28,750		

Cash Reserves Target
25% of Annual expenditures

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

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

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

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	703,118	1,166,972	1,111,962	1,111,962	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	(244)		(244)	2,881	-9%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	740,947	1,242,595	1,156,831	1,157,120	630,897		630,897	526,222	55%

Expenditures by Type									
Services & Charges									
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	-	-	-	-	-	-	-	-	-
Total Services & Charges	593,304	1,181,140	1,172,968	1,172,968	1,172,965	-	1,172,965	3	100%
Total Expenditures	593,304	1,181,140	1,172,968	1,172,968	1,172,965	-	1,172,965	3	100%

Net Surplus / (Deficit)	147,643	61,455	(16,137)	(15,848)	(542,068)	(542,068)
Beginning Cash Balance	-	147,325		208,740		
Cash Adjustments	(319)	(39)		-		
Ending Cash Balance	147,325	208,740		192,892	(332,970)	
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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Fund Name	Coveleski Stadium Capital	Fund Number	401
Fund Type	Capital Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	29,082	23,125	30,000	30,000	-		-	30,000	0%
Interest Earnings	1,054	823	162	162	120		120	42	74%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	30,136	23,947	30,162	30,162	120		120	30,042	0%

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

Net Surplus / (Deficit)	18,887	(47,520)	162	162	(14,233)	(14,233)
Beginning Cash Balance	54,612	73,256		25,850		
Cash Adjustments	(243)	114		-		
Ending Cash Balance	73,256	25,850		26,012	11,655	
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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Fund Name	Morris Performing Arts Center Capital	Fund Number	416
Fund Type	Capital Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	101,251	82,464	105,000	105,000	19,432		19,432	85,568	19%
Interest Earnings	7,145	10,956	3,354	3,354	3,086		3,086	268	92%
Other Income	-	575	-	-	-		-	-	-
Interfund Transfers In	-	-	-	175,579	175,579		175,579	-	100%
Total Revenue	108,396	93,995	108,354	283,933	198,097		198,097	85,836	70%

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

Net Surplus / (Deficit)	(36,667)	43,943	(26,646)	(276,050)	96,226	(227,572)
Beginning Cash Balance	416,215	378,088		422,125		
Cash Adjustments	(1,459)	94		-		
Ending Cash Balance	378,088	422,125		146,075	518,822	
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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Fund Name	Palais Royale Historic Preservation	Fund Number	450
Fund Type	Capital Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	17,661	14,425	15,000	15,000	3,916		3,916	11,084	26%
Interest Earnings	2,107	2,961	229	700	456		456	244	65%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	19,768	17,386	15,229	15,700	4,372		4,372	11,328	28%

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

Net Surplus / (Deficit)	19,768	(21,393)	(19,771)	(53,460)	(29,788)	(29,788)
Beginning Cash Balance	109,771	129,091		107,792		
Cash Adjustments	(448)	94		-		
Ending Cash Balance	129,091	107,792		54,332	78,150	
Cash Reserves Target	-	-		-		

Cash Reserves Target

No reserve requirement

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

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

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

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

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

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

Net Surplus / (Deficit)	3,264,859	(3,143,930)	-	(120,929)	(48,993)	(48,993)
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Beginning Cash Balance	-	3,264,859		120,929		
Cash Adjustments	-	-		-		
Ending Cash Balance	3,264,859	120,929		-	71,936	
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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Fund Name	2017 Parks Bond Capital	Fund Number	471
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Fund Type	Capital Funds
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Control	City Funds
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	2018	2019	2020	2020	2020	2020	Total		
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Budget	Percent of
			Budget	Budget	Actual	Encumbrances	& Encumb.	Balance	Budget
Revenue									
Interest Earnings	186,252	297,324	-	85,000	58,190		58,190	26,810	68%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	186,252	297,324	-	85,000	58,190		58,190	26,810	68%

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

Capital	955,451	4,176,107	-	8,563,296	1,730,797	2,128,740	3,859,538	4,703,758	45%
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Total Expenditures	1,103,093	4,191,107	-	8,569,760	1,730,797	2,135,204	3,866,001	4,703,758	45%
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Net Surplus / (Deficit)	(916,841)	(3,893,782)	-	(8,484,760)	(1,672,607)	(3,807,811)
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Beginning Cash Balance	13,888,958	12,944,127		9,062,798		Cash Reserves Target No reserve requirement - Bond capital fund - spend down to zero
Cash Adjustments	(27,990)	12,453		-		
Ending Cash Balance	12,944,127	9,062,798		578,038	8,073,423	
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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Fund Name	Parking Garages	Fund Number	601
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Fund Type	Enterprise Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	1,222,385	945,347	1,281,877	1,281,877	578,394		578,394	703,483	45%
Fines, Forfeitures, and Fees	67,203	42,745	62,100	62,080	15,748		15,748	46,332	25%
Interest Earnings	22,665	32,323	11,271	11,271	6,439		6,439	4,832	57%
Other Income	2,655	16,084	1,200	1,220	20		20	1,200	2%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	1,314,909	1,036,499	1,356,448	1,356,448	600,601		600,601	755,847	44%

Expenditures by Subdivisions									
Parking Enforcement	264,600	105,009	81,470	82,470	58,095	11,407	69,502	12,968	84%
Parking General Operations	-	-	-	40,118	-	-	-	40,118	0%
Main Street Garage	283,633	270,215	342,975	712,234	303,437	313,983	617,420	94,814	87%
Leighton Plaza Garage	376,898	450,815	445,887	506,358	397,845	40,724	438,568	67,790	87%
Wayne Street Garage	283,985	197,869	299,163	347,493	232,243	94,368	326,611	20,882	94%
Eddy St Commons Garage	-	15,000	11,000	11,000	5,673	4,838	10,511	489	96%
Total Expenditures	1,209,117	1,038,908	1,180,495	1,699,673	997,293	465,320	1,462,613	237,061	86%

Expenditures by Type									
Supplies	969	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	1,001,178	700,335	500,000	503,321	367,883	129,390	497,273	6,048	99%
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	97,488	104,528	86,296	98,996	70,689	7,718	78,408	20,588	79%
Repairs & Maintenance	59,093	126,794	315,000	252,460	208,694	24,510	233,204	19,256	92%
Interfund Allocations	40,944	49,026	84,199	84,199	56,127	-	56,127	28,072	67%
Other Services & Charges	9,444	13,574	5,000	11,899	8,201	-	8,201	3,698	69%
Interfund Transfers Out	-	-	-	40,118	-	-	-	40,118	0%
Total Services & Charges	1,208,148	994,258	990,495	990,993	711,595	161,618	873,213	117,780	88%
Capital	-	44,650	190,000	708,680	285,699	303,702	589,401	119,279	83%
Total Expenditures	1,209,117	1,038,908	1,180,495	1,699,673	997,293	465,320	1,462,613	237,059	86%

Net Surplus / (Deficit)	105,792	(2,409)	175,953	(343,225)	(396,692)	(862,012)
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Beginning Cash Balance	1,225,253	1,325,951	1,326,253	916,338	Cash Reserves Target 25% of Annual expenditures
Cash Adjustments	(5,094)	2,710	-	-	
Ending Cash Balance	1,325,951	1,326,253	983,028	916,338	
Cash Reserves Target	302,279	259,727	424,918	-	

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
Revenue									
Intergov./ Shared Revenues	1,275,000	1,275,000	1,275,000	1,275,000	637,500		637,500	637,500	50%
Charges for Services	3,157,588	3,192,290	3,590,320	3,587,811	509,397		509,397	3,078,414	14%
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	45,650		45,650	22,828	67%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	4,437,177	4,543,051	4,940,073	4,940,073	1,198,135		1,198,135	3,741,938	24%
Expenditures by Subdivisions									
City Operations	763,881	1,390,766	1,491,433	1,529,619	742,167	58,833	801,000	728,619	52%
Food & Beverage Operations	3,495,827	3,137,910	3,506,282	3,506,282	959,008	-	959,008	2,547,274	27%
Total Expenditures	4,259,708	4,528,676	4,997,715	5,035,901	1,701,175	58,833	1,760,008	3,275,893	35%
Expenditures by Type									
Personnel									
Salaries & Wages	334,283	473,272	513,026	513,026	254,363	-	254,363	258,663	50%
Fringe Benefits	120,798	155,072	191,269	191,269	97,523	-	97,523	93,746	51%
Other Personnel Costs	1,387,772	1,197,879	1,397,785	1,397,785	563,447	-	563,447	834,338	40%
Total Personnel	1,842,853	1,826,223	2,102,080	2,102,080	915,333	-	915,333	1,186,747	44%
Supplies	1,224,932	1,145,517	1,418,899	1,419,994	182,427	5,656	188,084	1,231,910	13%
Services & Charges									
Professional Services	96,141	76,325	120,628	127,356	25,161	65	25,226	102,130	20%
Printing & Advertising	99	2,893	-	657	277	-	277	380	42%
Utilities	344,126	375,552	353,989	353,989	195,578	12,560	208,138	145,851	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	54,743	36,965	91,709	35,191	72%
Interfund Allocations	-	162,380	169,544	169,544	113,032	-	113,032	56,512	67%
Insurance	90,112	57,019	57,047	57,047	32,675	-	32,675	24,372	57%
Other Services & Charges	518,247	512,899	579,589	581,820	180,373	3,586	183,960	397,860	32%
Interfund Transfers Out	85,909	268,227	93,939	93,939	-	-	-	93,939	0%
Total Services & Charges	1,191,923	1,556,936	1,476,736	1,513,827	603,415	53,177	656,591	857,235	43%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	4,259,708	4,528,676	4,997,715	5,035,901	1,701,175	58,833	1,760,008	3,275,892	35%
Net Surplus / (Deficit)	177,469	14,375	(57,642)	(95,828)	(503,040)		(561,873)		
Beginning Cash Balance	1,354,272	1,532,952		1,537,206					
Cash Adjustments	1,211	(10,121)		-					
Ending Cash Balance	1,532,952	1,537,206		1,441,378	1,303,041				
Cash Reserves Target	1,064,927	1,132,169		1,258,975					
								Cash Reserves Target	
								25% of Annual expenditures	

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

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

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

City of South Bend, Indiana
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Fund Name	Century Center Capital	Fund Number	671
Fund Type	Enterprise Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	2,026	12,966	10,000	18,400	1,898		1,898	16,502	10%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	177,475	-	-	-		-	-	-
Total Revenue	2,026	190,441	10,000	18,400	1,898		1,898	16,502	10%

Expenditures by Type									
Services & Charges									
Professional Services	4,800	66,123	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	4,800	66,123	-	-	-	-	-	-	-
Capital	5,216	-	20,000	1,000,000	-	-	-	1,000,000	0%
Total Expenditures	10,016	66,123	20,000	1,000,000	-	-	-	1,000,000	0%

Net Surplus / (Deficit)	(7,989)	124,318	(10,000)	(981,600)	1,898	1,898
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Beginning Cash Balance	865,353	857,363		981,681		Cash Reserves Target \$800,000 Minimum per Board of Managers
Cash Adjustments	-	-		-		
Ending Cash Balance	857,363	981,681		81	983,571	
Cash Reserves Target	800,000	800,000		800,000		

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

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

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

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

City of South Bend, Indiana
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Fund Name	Century Center Energy Conservation Debt Svc	Fund Number	672
Fund Type	Debt Service Fund		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	221,437	235,000	221,437	221,437	221,437		221,437	-	100%
Interest Earnings	36	4,232	1,200	2,400	2,207		2,207	193	92%
Other Income	110,049	104,511	95,720	95,720	49,487		49,487	46,233	52%
Interfund Transfers In	85,909	90,752	93,939	93,939	-		-	93,939	0%
Total Revenue	417,430	434,495	412,296	413,496	273,131		273,131	140,365	66%

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

Net Surplus / (Deficit)	111,694	19,071	1,200	2,400	67,744	(137,965)
Beginning Cash Balance	58,882	170,316		189,409		
Cash Adjustments	(260)	21		-		
Ending Cash Balance	170,316	189,409		191,809	257,288	
Cash Reserves Target	-	-		-		

Cash Reserves Target
No reserve requirement

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

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

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

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	509	803	120	220	198		198	22	90%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	509	803	120	220	198		198	22	90%

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

Net Surplus / (Deficit)	(424,282)	803	(19,880)	(19,780)	198	198
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Beginning Cash Balance	453,304	28,916		29,730		Cash Reserves Target 25% of Annual expenditures
Cash Adjustments	(107)	12		-		
Ending Cash Balance	28,916	29,730		9,950	29,964	
Cash Reserves Target	106,198	-		5,000		

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

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

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

City of South Bend, Indiana
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Fund Name	Bowman Cemetery	Fund Number	731
Fund Type	Special Revenue Fund		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	(126)	12,623	5,791	5,791	3,112		3,112	2,679	54%
Other Income	31,207	-	-	-	-		-	-	-
Interfund Transfers In	424,791	-	-	-	-		-	-	-
Total Revenue	455,872	12,623	5,791	5,791	3,112		3,112	2,679	54%

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

Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-	-

Net Surplus / (Deficit)	455,872	12,623	5,791	5,791	3,112	3,112
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Beginning Cash Balance	-	454,888		467,692		Cash Reserves Target \$400,000 minimum
Cash Adjustments	(984)	182		-		
Ending Cash Balance	454,888	467,692		473,483	471,377	
Cash Reserves Target	400,000	400,000		400,000		

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

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

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

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

Fund Name	2015 Parks Bond Debt Service	Fund Number	757
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Fund Type	Debt Service Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	2,787	3,527	2,000	2,000	789		789	1,211	39%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	347,259	409,270	377,756	377,756	252,975		252,975	124,781	67%
Total Revenue	350,045	412,797	379,756	379,756	253,764		253,764	125,992	67%

Expenditures by Type									
Services & Charges									
Debt Service Principal	210,000	220,000	225,000	225,000	225,000	-	225,000	-	100%
Debt Service Interest & Fees	169,106	162,731	157,131	157,131	156,131	-	156,131	1,000	99%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	379,106	382,731	382,131	382,131	381,131	-	381,131	1,000	100%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	379,106	382,731	382,131	382,131	381,131	-	381,131	1,000	100%
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Net Surplus / (Deficit)	(29,061)	30,066	(2,375)	(2,375)	(127,367)		(127,367)		
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Beginning Cash Balance	557,768	560,431		590,497		Cash Reserves Target 100% cash reserves per bond covenants			
Cash Adjustments	31,723	-		-					
Ending Cash Balance	560,431	590,497		588,122	624,612				
Cash Reserves Target	560,431	590,497		588,122					

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

The accounting records are maintained in trustee bank accounts.

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

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

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

City of South Bend, Indiana
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Fund Name	Police State Seizures	Fund Number	216
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Fund Type	Special Revenue Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	36,737	5,018	30,000	30,000	-		-	30,000	0%
Interest Earnings	3,692	6,364	2,281	2,263	1,462		1,462	801	65%
Other Income	300	310	-	18	18		18	-	100%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	40,730	11,691	32,281	32,281	1,480		1,480	30,801	5%

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

Net Surplus / (Deficit)	32,873	11,691	(44,719)	(76,472)	(30,273)	(30,273)
Beginning Cash Balance	194,467	226,550		238,323		
Cash Adjustments	(790)	81		-		
Ending Cash Balance	226,550	238,323		161,851	208,357	
Cash Reserves Target	1,964	-		27,188		

Cash Reserves Target
25% of Annual expenditures

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

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

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

City of South Bend, Indiana
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Fund Name	Police Curfew Violations	Fund Number	218
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Fund Type	Special Revenue Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Fines, Forfeitures, and Fees	138	75	200	480	498		498	(18)	104%
Interest Earnings	232	359	147	147	87		87	60	59%
Donations	750	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	1,120	434	347	627	585		585	42	93%

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

Net Surplus / (Deficit)	266	(190)	(653)	(373)	585	585
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Beginning Cash Balance	12,860	13,077		12,894		Cash Reserves Target 25% of Annual expenditures
Cash Adjustments	(48)	6		-		
Ending Cash Balance	13,077	12,894		12,521	13,196	
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.

City of South Bend, Indiana
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Fund Name	Law Enforcement Continuing Education	Fund Number	220
Fund Type	Special Revenue Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	124,980	135,148	120,000	120,000	93,626		93,626	26,374	78%
Fines, Forfeitures, and Fees	78,353	103,233	111,000	114,900	64,045		64,045	50,855	56%
Interest Earnings	9,917	11,017	2,121	4,121	2,863		2,863	1,258	69%
Donations	525	-	1,000	-	2,000		2,000	(2,000)	-
Other Income	17,621	12,238	21,000	16,100	11,050		11,050	5,050	69%
Interfund Transfers In	-	26,423	-	-	-		-	-	-
Total Revenue	231,395	288,059	255,121	255,121	173,584		173,584	81,537	68%

Expenditures by Type									
Supplies	173,990	168,527	160,500	201,727	44,043	2,426	46,469	155,258	23%
Services & Charges									
Professional Services	-	-	-	-	236	-	236	(236)	-
Education & Training	77,133	64,459	80,000	86,050	57,961	11,948	69,908	16,142	81%
Travel	40,706	41,704	50,000	50,000	11,874	8,409	20,283	29,717	41%
Other Services & Charges	65,622	37,480	55,000	57,600	16,337	-	16,337	41,264	28%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	183,461	143,643	185,000	193,650	86,407	20,357	106,763	86,887	55%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	357,452	312,170	345,500	395,377	130,450	22,783	153,233	242,145	39%

Net Surplus / (Deficit)	(126,057)	(24,110)	(90,379)	(140,256)	43,135	20,352
Beginning Cash Balance	573,049	445,146		421,276		
Cash Adjustments	(1,846)	240		-		
Ending Cash Balance	445,146	421,276		281,020	461,077	
Cash Reserves Target	89,363	78,042		98,844		

Cash Reserves Target

25% of Annual expenditures

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

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

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

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Fund Name	Public Safety LOIT	Fund Number	249
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Fund Type	Special Revenue Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Local Income Taxes	8,487,336	9,205,130	8,766,330	9,703,297	6,781,187		6,781,187	2,922,110	70%
Interest Earnings	22,175	78,327	10,000	30,000	24,746		24,746	5,254	82%
Total Revenue	8,509,511	9,283,457	8,776,330	9,733,297	6,805,933		6,805,933	2,927,364	70%

Expenditures by Department									
Police Department	4,265,266	4,114,929	4,619,658	4,619,658	2,941,572	-	2,941,572	1,678,086	64%
Fire Department	3,273,458	3,867,331	4,330,887	4,330,887	2,780,411	-	2,780,411	1,550,476	64%
Total Expenditures	7,538,724	7,982,259	8,950,545	8,950,545	5,721,982	-	5,721,982	3,228,562	64%

Expenditures by Type									
Personnel									
Salaries & Wages	5,514,445	6,114,800	6,623,926	6,623,926	4,230,803	-	4,230,803	2,393,123	64%
Fringe Benefits	2,024,279	1,867,459	2,326,619	2,326,619	1,491,179	-	1,491,179	835,440	64%
Total Personnel	7,538,724	7,982,259	8,950,545	8,950,545	5,721,982	-	5,721,982	3,228,563	64%

Total Expenditures	7,538,724	7,982,259	8,950,545	8,950,545	5,721,982	-	5,721,982	3,228,563	64%
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Net Surplus / (Deficit)	970,787	1,301,198	(174,215)	782,752	1,083,951		1,083,951		
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Beginning Cash Balance	988,905	1,953,942		3,253,787					
Cash Adjustments	(5,750)	(1,353)		-					
Ending Cash Balance	1,953,942	3,253,787		4,036,539	4,296,440				
Cash Reserves Target	603,098	638,581		716,044					

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

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

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

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

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Fund Name	Police Take Home Vehicle	Fund Number	278
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Fund Type	Internal Service Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	3,507	5,333	5,720	5,720	3,200		3,200	2,520	56%
Interest Earnings	13,423	20,608	8,432	8,432	4,601		4,601	3,831	55%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	16,930	25,941	14,152	14,152	7,801		7,801	6,351	55%

Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	18,198	50,000	50,000	50,000	6,885	30	6,915	43,086	14%
Interfund Transfers Out	-	-	-	49,087	49,087	-	49,087	-	100%
Total Services & Charges	18,198	50,000	50,000	99,087	55,972	30	56,002	43,086	57%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	18,198	50,000	50,000	99,087	55,972	30	56,002	43,086	57%
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Net Surplus / (Deficit)	(1,268)	(24,059)	(35,848)	(84,935)	(48,170)		(48,200)		
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Beginning Cash Balance	752,925	748,876		725,194					
Cash Adjustments	(2,780)	376		-					
Ending Cash Balance	748,876	725,194		640,259	677,666				
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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Fund Name	Police Block Grants					Fund Number	280			
Fund Type	Special Revenue Funds									
Control	City Funds									
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of	
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	& Encumb.	Balance	Budget
Revenue			Budget	Budget	Actual	Encumbrances	& Encumb.	Balance	Balance	Budget
Interest Earnings	70	111	51	51	27		27	24	54%	
Other Income	-	-	-	-	-		-	-	-	
Interfund Transfers In	-	-	-	-	-		-	-	-	
Total Revenue	70	111	51	51	27		27	24	54%	
Expenditures by Type										
Services & Charges										
Professional Services	-	-	-	-	-		-	-	-	
Other Services & Charges	-	-	-	-	-		-	-	-	
Interfund Transfers Out	-	-	-	-	-		-	-	-	
Total Services & Charges	-	-	-	-	-		-	-	-	
Capital	-	-	-	-	-		-	-	-	
Total Expenditures	-	-	-	-	-		-	-	-	
Net Surplus / (Deficit)	70	111	51	51	27		27			
Beginning Cash Balance	3,927	3,983		4,095				Cash Reserves Target		
Cash Adjustments	(15)	2		-				No reserve requirement - Grant fund - spend down to zero		
Ending Cash Balance	3,983	4,095		4,146	4,127					
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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Fund Name	Fire Department Capital	Fund Number	287
Fund Type	Capital Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	-	-	75,000	75,000	-		-	75,000	0%
Charges for Services	1,616,582	-	1,801,814	2,448,720	1,580,906		1,580,906	867,814	65%
Interest Earnings	79,982	79,926	8,303	8,303	6,659		6,659	1,644	80%
Debt Proceeds	-	-	-	1,660,000	1,660,000		1,660,000	-	100%
Other Income	3,515	25,437	-	43	43		43	1	99%
Interfund Transfers In	27,741	545,695	-	-	-		-	-	-
Total Revenue	1,727,820	651,058	1,885,117	4,192,066	3,247,608		3,247,608	944,459	77%

Expenditures by Type									
Supplies	39,950	18,800	-	-	-	-	-	-	-
Services & Charges									
Professional Services	25,402	-	-	-	-	-	-	-	-
Debt Service Principal	286,561	434,910	698,185	698,185	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%
Total Services & Charges	967,721	1,204,676	1,513,009	1,513,009	875,261	228,017	1,103,277	409,732	73%
Capital	919,235	1,570,388	410,000	2,122,926	1,619,480	340,495	1,959,976	162,950	92%
Total Expenditures	1,926,906	2,793,864	1,923,009	3,635,935	2,494,741	568,512	3,063,253	572,682	84%

Net Surplus / (Deficit)	(199,086)	(2,142,806)	(37,892)	556,131	752,867		184,356
Beginning Cash Balance	4,314,122	4,099,519		1,962,214		Cash Reserves Target	
Cash Adjustments	(15,517)	5,501		-		No reserve requirement - Capital fund - spend down to zero	
Ending Cash Balance	4,099,519	1,962,214		2,518,345	613,886		
Cash Reserves Target	-	-		-			

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

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

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

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Fund Name	Emergency Medical Services Operating						Fund Number	288		
Fund Type	Enterprise Funds									
Control	City Funds									
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of	
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget	
			Budget	Budget	Actual	Encumbrances	& Encumb.			
Revenue										
Licenses & Permits	24,659	23,943	-	-	-		-	-	-	-
Charges for Services	6,217,287	5,661,421	-	-	-		-	-	-	-
Fines, Forfeitures, and Fees	225	1,275	-	-	-		-	-	-	-
Interest Earnings	48,596	59,267	-	10,317	10,316		10,316	1	100%	
Donations	200	-	-	-	-		-	-	-	-
Other Income	21,159	2,993	-	797	797		797	-	100%	
Interfund Transfers In	-	988,936	-	-	-		-	-	-	-
Total Revenue	6,312,126	6,737,835	-	11,114	11,113		11,113	1	100%	
Expenditures by Type										
Personnel										
Salaries & Wages	3,712,912	3,956,680	-	-	-		-	-	-	-
Fringe Benefits	1,369,042	1,213,698	-	-	-		-	-	-	-
Total Personnel	5,081,953	5,170,378	-	-	-		-	-	-	-
Supplies	341,657	351,249	-	1,468	1,468		-	1,468	-	100%
Services & Charges										
Professional Services	157,713	71,285	-	1,293	1,292	-	1,292	1	100%	
Utilities	18,800	8,758	-	-	-	-	-	-	-	
Education & Training	44,560	19,688	-	4,778	4,778	-	4,778	-	100%	
Repairs & Maintenance	127,347	93,053	-	44,889	42,719	2,170	44,888	1	100%	
Interfund Allocations	220,456	261,156	-	-	-	-	-	-	-	
Other Services & Charges	181,063	222,012	-	54,947	54,946	-	54,946	1	100%	
Interfund Transfers Out	-	-	1,771,992	1,716,684	-	-	-	1,716,684	0%	
Total Services & Charges	749,939	675,953	1,771,992	1,822,591	103,734	2,170	105,904	1,716,687	6%	
Capital	19,811	35,359	-	-	-	-	-	-	-	
Total Expenditures	6,193,361	6,232,938	1,771,992	1,824,059	105,202	2,170	107,372	1,716,687	6%	
Net Surplus / (Deficit)	118,765	504,897	(1,771,992)	(1,812,945)	(94,089)		(96,259)			
Beginning Cash Balance	1,829,976	1,956,568		2,520,160				Cash Reserves Target		
Cash Adjustments	7,828	58,695		-				25% of Annual expenditures		
Ending Cash Balance	1,956,568	2,520,160		707,215	2,334,586					
Cash Reserves Target	1,548,340	1,558,234		456,015						

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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Fund Name	HAZMAT	Fund Number	289
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Fund Type	Special Revenue Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	-	9,350	10,000	10,000	-		-	10,000	0%
Interest Earnings	451	709	238	238	186		186	52	78%
Other Income	-	12	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	451	10,071	10,238	10,238	186		186	10,052	2%

Expenditures by Type

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

Net Surplus / (Deficit)	(8,383)	8,614	238	238	186		(2,218)
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Beginning Cash Balance	27,506	19,039		27,647		Cash Reserves Target 25% of Annual expenditures
Cash Adjustments	(84)	(6)		-		
Ending Cash Balance	19,039	27,647		27,885	27,866	
Cash Reserves Target	2,209	364		2,500		

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	Indiana River Rescue	Fund Number	291
Fund Type	Special Revenue Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
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	2,269		2,269	48	98%
Donations	-	24,945	-	-	-		-	-	-
Other Income	5,152	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	108,468	143,813	92,317	92,317	54,269		54,269	38,048	59%

Expenditures by Type									
Personnel									
Salaries & Wages	3,000	462	3,000	3,000	-	-	-	3,000	0%
Fringe Benefits	-	-	2,500	2,500	-	-	-	2,500	0%
Total Personnel	3,000	462	5,500	5,500	-	-	-	5,500	0%
Supplies	13,277	10,913	18,500	21,282	10,281	2,326	12,608	8,674	59%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	890	1,300	1,300	-	-	-	1,300	0%
Education & Training	2,054	10,855	9,000	9,000	425	-	425	8,575	5%
Travel	9,845	942	15,000	15,000	1,461	-	1,461	13,539	10%
Repairs & Maintenance	21,764	7,520	43,000	43,000	-	-	-	43,000	0%
Other Services & Charges	600	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	34,264	20,206	68,300	68,300	1,886	-	1,886	66,414	3%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	50,541	31,581	92,300	95,082	12,167	2,326	14,494	80,588	15%

Net Surplus / (Deficit)	57,927	112,232	17	(2,765)	42,102	39,775
Beginning Cash Balance	123,859	181,204		293,325		
Cash Adjustments	(583)	(111)		-		
Ending Cash Balance	181,204	293,325		290,560	333,480	
Cash Reserves Target	12,635	7,895		23,771		

Cash Reserves Target

25% of Annual expenditures

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

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

Explanation of Expenditures and Significant Changes/Variations:
Expenditures are for the maintenance and repair of rescue equipment and the wages for the instructors. No major expenditures are planned.

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

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

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

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

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

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

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

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	21,192	23,525	20,000	20,000	9,250		9,250	10,750	46%
Interest Earnings	1,711	3,069	1,240	1,240	848		848	392	68%
Other Income	-	175	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	22,903	26,769	21,240	21,240	10,098		10,098	11,142	48%

Expenditures by Type									
Supplies	190	-	1,500	1,500	214	-	214	1,286	14%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Education & Training	6,150	157	10,000	10,000	-	-	-	10,000	0%
Travel	-	-	1,500	1,500	-	-	-	1,500	0%
Other Services & Charges	5,249	6,579	9,500	9,500	2,843	-	2,843	6,657	30%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	11,399	6,737	21,000	21,000	2,843	-	2,843	18,157	14%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	11,589	6,737	22,500	22,500	3,057	-	3,057	19,443	14%

Net Surplus / (Deficit)	11,314	20,032	(1,260)	(1,260)	7,041	7,041
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Beginning Cash Balance	87,473	98,440		118,481		Cash Reserves Target 25% of Annual expenditures
Cash Adjustments	(348)	10		-		
Ending Cash Balance	98,440	118,481		117,221	125,664	
Cash Reserves Target	2,897	1,684		5,625		

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	101,310	56,495	-	364,946	180,998		180,998	183,948	50%
Fines, Forfeitures, and Fees	12,766	9,219	10,000	10,000	4,739		4,739	5,261	47%
Interest Earnings	2,278	4,724	1,265	1,265	446		446	819	35%
Donations	-	5,098	-	-	-		-	-	-
Other Income	14,012	1,949	20,000	20,260	260		260	20,000	1%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	130,367	77,485	31,265	396,471	186,443		186,443	210,028	47%

Expenditures by Type									
Supplies	19,215	65,306	47,000	185,020	86,905	-	86,905	98,115	47%
Services & Charges									
Professional Services	-	-	-	48,560	-	-	-	48,560	0%
Education & Training	-	300	-	-	-	-	-	-	-
Travel	-	-	-	28,812	-	20,906	20,906	7,906	73%
Other Services & Charges	43,835	44,622	45,000	45,000	12,317	6,408	18,725	26,275	42%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	43,835	44,922	45,000	122,372	12,317	27,314	39,631	82,741	32%
Capital	-	-	-	215,909	185,805	76,425	262,230	(46,321)	121%
Total Expenditures	63,050	110,228	92,000	523,301	285,026	103,739	388,766	134,535	74%

Net Surplus / (Deficit)	67,316	(32,743)	(60,735)	(126,830)	(98,583)	(202,322)
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Beginning Cash Balance	135,365	202,035		169,439		Cash Reserves Target No reserve requirement - Grant fund - spend down to zero
Cash Adjustments	(646)	146		-		
Ending Cash Balance	202,035	169,439		42,609	117,872	
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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Fund Name	Police Federal Drug Enforcement					Fund Number	299		
Fund Type	Special Revenue Funds								
Control	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	6,201	-	5,000	5,000	-		-	5,000	0%
Interest Earnings	2,654	3,131	1,366	1,366	657		657	709	48%
Other Income	36,436	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	45,291	3,131	6,366	6,366	657		657	5,709	10%
Expenditures by Type									
Supplies	-	-	6,000	6,000	-	-	-	6,000	0%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-
Capital	22,100	43,499	45,000	45,000	31,000	-	31,000	14,000	69%
Total Expenditures	22,100	43,499	51,000	51,000	31,000	-	31,000	20,000	61%
Net Surplus / (Deficit)	23,191	(40,368)	(44,634)	(44,634)	(30,343)		(30,343)		
Beginning Cash Balance	130,729	153,920		113,552		Cash Reserves Target 25% of Annual expenditures			
Cash Adjustments	-	-		-					
Ending Cash Balance	153,920	113,552		68,918	114,184				
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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Fund Name	2018 Fire Station #9 Bond Debt Service	Fund Number	350
Fund Type	Debt Service Funds		
Control	City Funds		

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

Expenditures by Type									
Services & Charges									
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%
Total Services & Charges	120,663	321,706	341,231	341,231	341,231	-	341,231	-	100%
Total Expenditures	120,663	321,706	341,231	341,231	341,231	-	341,231	-	100%

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

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

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

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

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	55,108	42,008	3,854	3,854	2,336		2,336	1,518	61%
Debt Proceeds	5,082,316	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	5,137,424	42,008	3,854	3,854	2,336		2,336	1,518	61%

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

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

Net Surplus / (Deficit)	3,502,001	(3,101,438)	3,854	(85,457)	(86,975)	(86,975)			
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Beginning Cash Balance	-	3,494,445		399,877					
Cash Adjustments	(7,556)	6,871		-					
Ending Cash Balance	3,494,445	399,877		314,420	313,435				
Cash Reserves Target	-	-		-					

Cash Reserves Target

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

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

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

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

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

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Fund Name	Fire Pension	Fund Number	701
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Fund Type	Pension Trust Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	4,475,669	4,466,993	4,900,000	4,900,000	2,163,517		2,163,517	2,736,483	44%
Interest Earnings	7,439	8,670	6,502	6,502	794		794	5,708	12%
Other Income	9,010	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	4,492,118	4,475,663	4,906,502	4,906,502	2,164,310		2,164,310	2,742,191	44%

Expenditures by Type

Personnel									
Salaries & Wages	4,636,193	4,449,225	4,791,361	4,791,361	2,829,138	-	2,829,138	1,962,223	59%
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	4,636,193	4,449,225	4,791,361	4,791,361	2,829,138	-	2,829,138	1,962,223	59%

Supplies	67	-	100	100	-	-	-	100	0%
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Services & Charges

Professional Services	3,202	4,000	6,100	6,100	3,500	-	3,500	2,600	57%
Travel	-	-	350	350	-	-	-	350	0%
Other Services & Charges	919	1,126	1,400	1,400	527	-	527	873	38%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	4,121	5,126	7,850	7,850	4,027	-	4,027	3,823	51%

Total Expenditures	4,640,381	4,454,351	4,799,311	4,799,311	2,833,165	-	2,833,165	1,966,146	59%
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Net Surplus / (Deficit)	(148,263)	21,312	107,191	107,191	(668,854)	(668,854)
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Beginning Cash Balance	464,746	315,085		336,501		Cash Reserves Target 10% of Annual expenditures
Cash Adjustments	(1,398)	104		-		
Ending Cash Balance	315,085	336,501		443,692	11,197	
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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Fund Name	Police Pension						Fund Number	702		
Fund Type	Pension Trust Funds									
Control	City Funds									
	2018	2019	2020	2020	2020	2020	Total			
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Budget	Percent of	
			Budget	Budget		Encumbrances	& Encumb.	Balance	Budget	
Revenue										
Intergov./ Shared Revenues	6,223,858	6,111,782	6,347,700	6,117,752	3,060,626		3,060,626	3,057,126	50%	
Interest Earnings	14,743	17,014	12,428	12,428	1,210		1,210	11,218	10%	
Other Income	4,124	2,890	8,000	8,000	6,284		6,284	1,716	79%	
Interfund Transfers In	-	-	-	-	-		-	-	-	
Total Revenue	6,242,725	6,131,686	6,368,128	6,138,180	3,068,119		3,068,119	3,070,060	50%	
Expenditures by Type										
Personnel										
Salaries & Wages	6,175,699	6,374,654	6,229,288	6,229,288	4,201,771		4,201,771	2,027,517	67%	
Fringe Benefits	261	-	3,717	3,717	-		-	3,717	0%	
Total Personnel	6,175,960	6,374,654	6,233,005	6,233,005	4,201,771		4,201,771	2,031,234	67%	
Supplies	-	-	-	-	-		-	-	-	
Services & Charges										
Professional Services	3,200	4,000	6,500	6,500	3,500		3,500	3,000	54%	
Travel	-	-	500	500	-		-	500	0%	
Other Services & Charges	979	1,271	1,400	1,400	770	34	804	596	57%	
Interfund Transfers Out	-	-	-	-	-		-	-	-	
Total Services & Charges	4,179	5,271	8,400	8,400	4,270	34	4,304	4,096	51%	
Total Expenditures	6,180,140	6,379,925	6,241,405	6,241,405	4,206,040	34	4,206,075	2,035,330	67%	
Net Surplus / (Deficit)	62,585	(248,240)	126,723	(103,225)	(1,137,921)		(1,137,956)			
Beginning Cash Balance	886,366	945,540		698,148						
Cash Adjustments	(3,411)	848		-						
Ending Cash Balance	945,540	698,148		594,923	70,491					
Cash Reserves Target	618,014	637,993		624,141						

Cash Reserves Target
10% of Annual expenditures

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

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

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

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Fund Name	Police K-9 Unit					Fund Number	705		
Fund Type	Special Revenue Funds								
Control	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	51	65	4	22	16		16	6	73%
Donations	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	51	65	4	22	16		16	6	73%
Expenditures by Type									
Supplies	-	-	-	-	-		-	-	-
Services & Charges									
Professional Services	-	-	-	-	-		-	-	-
Other Services & Charges	601	-	2,020	2,020	-		-	2,020	0%
Interfund Transfers Out	-	-	-	-	-		-	-	-
Total Services & Charges	601	-	2,020	2,020	-		-	2,020	0%
Capital	-	-	-	-	-		-	-	-
Total Expenditures	601	-	2,020	2,020	-		-	2,020	0%
Net Surplus / (Deficit)	(550)	65	(2,016)	(1,998)	16		16		
Beginning Cash Balance	2,889	2,330		2,395			Cash Reserves Target		
Cash Adjustments	(9)	1		-					
Ending Cash Balance	2,330	2,395		397	2,414		No reserve requirement		
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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Fund Name	Stuebaker-Oliver Revitalizing Grants	Fund Number	209
Fund Type	Special Revenue Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	28,198	-	-	-	-		-	-	-
Interest Earnings	16,217	24,778	20,000	20,000	5,408		5,408	14,592	27%
Other Income	100,000	100,000	100,000	100,000	100,000		100,000	-	100%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	144,415	124,778	120,000	120,000	105,408		105,408	14,592	88%

Expenditures by Type									
Services & Charges									
Professional Services	93,868	149,969	25,000	873,464	229,340	619,813	849,153	24,311	97%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	93,868	149,969	25,000	873,464	229,340	619,813	849,153	24,311	97%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	93,868	149,969	25,000	873,464	229,340	619,813	849,153	24,311	97%

Net Surplus / (Deficit)	50,547	(25,191)	95,000	(753,464)	(123,932)	(743,745)
Beginning Cash Balance	876,414	954,136		929,415		
Cash Adjustments	27,174	470		-		
Ending Cash Balance	954,136	929,415		175,951	728,954	
Cash Reserves Target	-	-		-		

Cash Reserves Target

No reserve requirement - Grant fund - spend down to zero

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

- Brownfields assessment grant: Hazardous substances grant funds and petroleum grant funds used to conduct Phase I and II environmental site assessments on a city-wide basis. Sites included a former foundry site that is now a city park, a former railroad site in the 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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Fund Name	Economic Development State Grants					Fund Number	210		
Fund Type	Special Revenue Funds								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Intergov./ Grants	2,375	-	-	555,695	-		-	555,695	0%
Interest Earnings	6,784	2,878	3,000	3,000	627		627	2,373	21%
Other Income	54,008	72,010	72,011	72,011	54,008		54,008	18,003	75%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	63,167	74,888	75,011	630,706	54,635		54,635	576,071	9%
Expenditures by Type									
Services & Charges									
Professional Services	-	53,699	-	142,758	36,702	68,161	104,863	37,895	73%
Repairs & Maintenance	-	-	-	400,000	-	-	-	400,000	0%
Debt Service Principal	65,591	67,581	69,632	69,632	34,556	35,076	69,632	-	100%
Debt Service Interest & Fees	6,419	4,429	2,379	2,379	1,449	929	2,379	-	100%
Grants & Subsidies	-	-	-	65,000	-	-	-	65,000	0%
Other Services & Charges	55,662	-	-	11,400	-	-	-	11,400	0%
Interfund Transfers Out	-	230,000	-	-	-	-	-	-	-
Total Services & Charges	127,672	355,710	72,011	691,169	72,708	104,166	176,874	514,295	26%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	127,672	355,710	72,011	691,169	72,708	104,166	176,874	514,295	26%
Net Surplus / (Deficit)	(64,506)	(280,822)	3,000	(60,463)	(18,073)		(122,239)		
Beginning Cash Balance	410,752	344,987		64,775					
Cash Adjustments	(1,259)	610		-					
Ending Cash Balance	344,987	64,775		4,312	34,158				
Cash Reserves Target	-	-		-					

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

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

Expenditures are for debt service payments to the Indiana Development Finance Authority for a loan for the Indiana Brownfields Program with final payment due in 2021.

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

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Fund Name	Department of Community Investment (DCI)					Fund Number	211		
Fund Type	Special Revenue Funds								
Control	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
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	730,864		730,864	(481,794)	293%
Fines, Forfeitures, and Fees	-	-	40,000	34,900	29,725		29,725	5,175	85%
Interest Earnings	14,158	17,680	15,000	15,000	5,537		5,537	9,463	37%
Other Income	4,256	4,123	-	1,190	1,234		1,234	(44)	104%
Interfund Allocation Reimb	-	-	174,531	174,531	116,355		116,355	58,176	67%
Interfund Transfers In	1,866,020	2,350,633	2,288,899	2,288,899	1,525,931		1,525,931	762,968	67%
Total Revenue	2,493,209	3,018,515	3,232,000	3,237,490	2,419,047		2,419,047	818,444	75%
Expenditures by Type									
Personnel									
Salaries & Wages	1,464,757	1,493,197	1,788,354	1,778,354	988,924	-	988,924	789,430	56%
Fringe Benefits	630,626	528,540	665,776	665,776	374,948	-	374,948	290,828	56%
Total Personnel	2,095,383	2,021,736	2,454,130	2,444,130	1,363,873	-	1,363,873	1,080,258	56%
Supplies	19,501	18,276	25,792	28,054	10,867	915	11,781	16,273	42%
Services & Charges									
Professional Services	319,616	157,623	296,100	434,679	112,016	190,809	302,825	131,854	70%
Printing & Advertising	10,940	13,604	24,707	24,773	5,132	1,999	7,131	17,642	29%
Education & Training	8,889	9,835	23,900	23,900	2,973	-	2,973	20,927	12%
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	238,629	-	238,629	119,312	67%
Other Services & Charges	10,694	16,116	18,830	20,726	9,330	301	9,631	11,095	46%
Interfund Transfers Out	-	-	-	35,000	35,000	-	35,000	-	100%
Total Services & Charges	759,969	695,723	752,078	1,028,494	418,975	236,688	655,664	372,831	64%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	2,874,853	2,735,735	3,232,000	3,500,678	1,793,715	237,603	2,031,318	1,469,362	58%
Net Surplus / (Deficit)	(381,644)	282,780	-	(263,188)	625,332		387,729		
Beginning Cash Balance	1,114,625	729,684		1,012,307					
Cash Adjustments	(3,297)	(158)		-					
Ending Cash Balance	729,684	1,012,307		749,119	1,046,353				
Cash Reserves Target	287,485	273,574		350,068					

Cash Reserves Target
10% of Annual expenditures

Fund Purpose:

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

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

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

City of South Bend, Indiana
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Fund Name	Dept of Community Investment Grants					Fund Number	212		
Fund Type	Special Revenue Funds								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Intergov./ Grants	3,542,536	2,030,043	2,711,000	7,093,322	1,443,360		1,443,360	5,649,962	20%
Fines, Forfeitures, and Fees	110	30	-	81	101		101	(20)	124%
Other Income	203,444	483,931	203,000	217,888	103,992		103,992	113,896	48%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	3,746,089	2,514,004	2,914,000	7,311,291	1,547,453		1,547,453	5,763,838	21%
Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	600,000	17,050	226,738	243,788	356,212	41%
Grants & Subsidies	3,848,101	2,555,898	2,911,000	6,964,954	1,650,945	3,349,958	5,000,903	1,964,051	72%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	3,848,101	2,555,898	2,911,000	7,564,954	1,667,995	3,576,696	5,244,692	2,320,263	69%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	3,848,101	2,555,898	2,911,000	7,564,954	1,667,995	3,576,696	5,244,692	2,320,263	69%
Net Surplus / (Deficit)	(102,012)	(41,893)	3,000	(253,663)	(120,542)		(3,697,239)		
Beginning Cash Balance	450,607	347,782		305,248					
Cash Adjustments	(813)	(641)		-					
Ending Cash Balance	347,782	305,248		51,585	290,827				
Cash Reserves Target	-	-		-					
							Cash Reserves Target		
							No reserve requirement - Grant fund - spend down to zero		

Fund Purpose:

This fund accounts for various grants including:

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

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

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

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

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

There are no significant changes.

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	6,344	844	500	500	286		286	214	57%
Other Income	37,508	84,104	30,000	30,000	15,636		15,636	14,364	52%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	43,852	84,948	30,500	30,500	15,922		15,922	14,578	52%

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

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	486,081	60,000	40,000	40,000	30,000	-	30,000	10,000	75%
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Net Surplus / (Deficit)	(442,229)	24,948	(9,500)	(9,500)	(14,078)		(14,078)		
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Beginning Cash Balance	471,939	28,919		53,838		Cash Reserves Target			
Cash Adjustments	(790)	(30)		-					
Ending Cash Balance	28,919	53,838		44,338	39,833	No reserve requirement - Grant fund - spend down to zero			
Cash Reserves Target	-	-		-					

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

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

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

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Building Department									
Licenses & Permits	1,566,575	1,646,044	1,772,550	1,772,550	861,998		861,998	910,552	49%
Fines, Forfeitures, and Fees	-	-	-	-	310		310	(310)	-
Interest Earnings	46,652	54,618	25,201	25,201	13,374		13,374	11,827	53%
Other Income	7,186	6,317	3,000	222	222		222	-	100%
Interfund Transfers In	7,428	-	-	-	-		-	-	-
Total Building Department	1,627,841	1,706,979	1,800,751	1,797,973	875,904		875,904	922,069	49%
Total Code Enforcement	1,506,064	2,983,937	-	2,130	2,129		2,129	1	100%
Total Fund Revenue	3,133,906	4,690,916	1,800,751	1,800,103	878,033		878,033	922,070	49%

Expenditures									
Building Department									
Personnel									
Salaries & Wages	681,787	716,916	874,667	874,667	502,371	-	502,371	372,296	57%
Fringe Benefits	319,576	273,508	339,734	339,734	203,643	-	203,643	136,091	60%
Total Personnel	1,001,363	990,425	1,214,401	1,214,401	706,014	-	706,014	508,387	58%
Supplies	21,813	14,307	19,576	24,818	10,671	135	10,806	14,012	44%
Services & Charges									
Professional Services	4,454	-	10,000	10,650	2,150	261	2,411	8,239	23%
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	9,008	-	9,008	15,992	36%
Interfund Allocations	337,091	252,023	328,799	328,799	219,199	-	219,199	109,600	67%
Debt Service Principal	42,475	46,342	42,727	42,727	36,620	4,342	40,962	1,765	96%
Debt Service Interest & Fees	3,749	3,141	2,225	2,225	1,801	400	2,201	24	99%
Other Services & Charges	43,665	3,948	20,572	22,072	7,925	120	8,045	14,027	36%
Interfund Transfers Out	-	158,943	-	-	-	-	-	-	-
Total Services & Charges	469,328	490,621	443,516	445,666	279,317	5,123	284,440	161,226	64%
Capital	-	-	50,000	50,000	-	-	-	50,000	0%
Total Building Department	1,492,504	1,495,352	1,727,493	1,734,885	996,002	5,259	1,001,260	733,625	58%
Total Code Enforcement	2,678,595	3,001,390	-	270,543	24,415	216,840	241,255	29,288	89%
Total Fund Expenditures	4,171,099	4,496,742	1,727,493	2,005,428	1,020,416	222,098	1,242,515	762,913	62%

Net Surplus / (Deficit)	(1,037,193)	194,174	73,258	(205,325)	(142,384)	(364,482)
Beginning Cash Balance	3,143,961	2,092,204		2,285,733		
Cash Adjustments	(14,564)	(645)		-		
Ending Cash Balance	2,092,204	2,285,733		2,080,408	2,106,789	
Cash Reserves Target	1,042,775	1,124,185		501,357		

Cash Reserves Target

25% of Annual expenditures

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

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

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

City of South Bend, Indiana
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Fund Name	Industrial Revolving Fund	Fund Number	754
Fund Type	Special Revenue Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Other Income	234,521	293,958	225,200	225,200	162,068		162,068	63,132	72%
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	234,521	293,958	225,200	225,200	162,068		162,068	63,132	72%

Expenditures by Type									
Services & Charges									
Professional Services	89,432	95,223	135,000	130,000	51,381	-	51,381	78,620	40%
Other Services & Charges	12,826	24,218	14,000	19,000	7,384	-	7,384	11,616	39%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	102,258	119,441	149,000	149,000	58,765	-	58,765	90,236	39%

Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	102,258	119,441	149,000	149,000	58,765	-	58,765	90,236	39%

Net Surplus / (Deficit)	132,263	174,517	76,200	76,200	103,304	103,304
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Beginning Cash Balance	2,917,106	1,632,491		2,078,333		Cash Reserves Target No City reserve requirement; there are program requirements
Cash Adjustments	(1,416,878)	271,325		-		
Ending Cash Balance	1,632,491	2,078,333		2,154,533	2,088,975	
Cash Reserves Target	-	-		-	-	

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	4,588	4,629	3,000	3,000	840		840	2,160	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%
Total Revenue	1,718,588	1,720,129	1,719,500	1,719,500	1,716,840		1,716,840	2,660	100%

Expenditures by Type									
Services & Charges									
Debt Service Principal	940,000	970,000	1,000,000	1,000,000	1,000,000		1,000,000	-	100%
Debt Service Interest & Fees	770,444	742,019	713,044	713,044	712,694		712,694	350	100%
Interfund Transfers Out	-	-	-	-	-		-	-	-
Total Services & Charges	1,710,444	1,712,019	1,713,044	1,713,044	1,712,694		1,712,694	350	100%

Capital	-	-	-	-	-		-	-	-
Total Expenditures	1,710,444	1,712,019	1,713,044	1,713,044	1,712,694		1,712,694	350	100%

Net Surplus / (Deficit)	8,145	8,111	6,456	6,456	4,146		4,146		
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Beginning Cash Balance	1,718,645	1,726,790		1,734,901					
Cash Adjustments	-	-		-					
Ending Cash Balance	1,726,790	1,734,901		1,741,357	2,595,845				
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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Fund Name	Eddy Street Commons Capital	Fund Number	759
Fund Type	Capital Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	121	65	-	20	11		11	9	56%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	121	65	-	20	11		11	9	56%

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

Capital	8,477,690	4,602,119	-	3,048,122	2,208,448	-	2,208,448	839,674	72%
Total Expenditures	8,479,190	4,602,119	-	3,048,122	2,208,448	-	2,208,448	839,674	72%

Net Surplus / (Deficit)	(8,479,069)	(4,602,054)	-	(3,048,102)	(2,208,436)	-	(2,208,436)		
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Beginning Cash Balance	16,129,314	7,650,244		3,048,190					
Cash Adjustments	-	-		-					
Ending Cash Balance	7,650,244	3,048,190		88	1,617,124				
Cash Reserves Target	-	-		-					

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

Fund Purpose:
This fund accounts for the expenditures of the bond proceeds from the \$25 million Eddy Street Commons Bond issued in 2017 (closing date 8/14/17, debt schedule #163). The funds will be spent on Phase II of the Eddy Street Commons, a mixed-use development area just south of the University of Notre Dame.

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

Explanation of Expenditures and Significant Changes/Variations:
This fund is expected to be spent down or fully encumbered in 2020.

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Eddy Street Commons Debt Service	Fund Number	760
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Fund Type	Debt Service Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	6,428	8,792	6,000	6,000	1,563		1,563	4,437	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%
Total Revenue	2,229,900	1,306,917	1,396,625	1,396,625	1,392,188		1,392,188	4,437	100%

Expenditures by Type									
Services & Charges									
Debt Service Principal	25,000	50,000	145,000	145,000	145,000	-	145,000	-	100%
Debt Service Interest & Fees	1,253,472	1,248,125	1,246,625	1,246,625	1,245,625	-	1,245,625	1,000	100%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	1,278,472	1,298,125	1,391,625	1,391,625	1,390,625	-	1,390,625	1,000	100%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	1,278,472	1,298,125	1,391,625	1,391,625	1,390,625	-	1,390,625	1,000	100%
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Net Surplus / (Deficit)	951,428	8,792	5,000	5,000	1,563	1,563
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Beginning Cash Balance	2,501,480	3,452,908		3,461,700		Cash Reserves Target \$2,500,000 minimum
Cash Adjustments	-	-		-		
Ending Cash Balance	3,452,908	3,461,700		3,466,700	4,205,747	
Cash Reserves Target	2,500,000	2,500,000		2,500,000		

Fund Purpose:
This fund accounts for the receipt of payments from the City's North East Residential Area TIF Fund (#436) and the subsequent semi-annual payment of debt service principal and interest to the bondholders. This fund will hold a minimum of \$2.5 million in cash reserves per the 2017 Eddy Street Commons bond covenant. This amount was deposited into this debt service fund at the time of the closing. In December 2018, an additional \$945,000 was added to the debt service reserve. The bonds were closed on August 14, 2017 and the par amount was \$25 million.

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

Explanation of Expenditures and Significant Changes/Variations:
The principal and interest payments are set forth in the 20 year debt amortization schedule with the first payment made on February 15, 2018 and the final payment on February 15, 2037. The bond was issued for Phase II of the Eddy Street Commons, a mixed-use development area just south of the University of Notre Dame. Capital expenditures related to the project are tracked in the Eddy Street Commons Capital Fund (#759).

City of South Bend, Indiana

Monthly Financial Report

August 31, 2020

Fund Name	Motor Vehicle Highway					Fund Number	202		
Fund Type	Special Revenue Funds								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.	Balance	Budget
Revenue									
Intergov./ Shared Revenues	6,870,730	3,209,051	3,041,250	3,041,250	1,888,376		1,888,376	1,152,874	62%
Licenses & Permits	-	3,150	3,000	3,000	250		250	2,750	8%
Charges for Services	246,361	253,301	232,670	236,170	193,213		193,213	42,957	82%
Interest Earnings	137,767	165,725	28,864	28,864	29,530		29,530	(666)	102%
Debt Proceeds	-	-	-	1,778,948	1,778,948		1,778,948	-	100%
Other Income	56,611	42,383	5,300	49,847	48,611		48,611	1,236	98%
Interfund Allocation Reimb	-	138,150	149,020	149,020	99,344		99,344	49,676	67%
Interfund Transfers In	3,814,963	3,852,066	4,437,750	4,937,750	3,458,502		3,458,502	1,479,248	70%
Total Revenue	11,126,434	7,663,825	7,897,854	10,224,849	7,496,774		7,496,774	2,728,075	73%
Expenditures by Division									
Streets / Traffic & Lighting	8,941,494	9,441,018	7,230,493	7,738,674	4,680,600	557,752	5,238,351	2,500,323	68%
Curb & Sidewalk Program	1,322,900	1,494,709	1,681,932	1,765,355	634,963	519,950	1,154,913	610,442	65%
Total Expenditures	10,264,393	10,935,727	8,912,425	9,504,029	5,315,563	1,077,701	6,393,264	3,110,765	67%
Expenditures by Type									
Personnel									
Salaries & Wages	2,885,203	2,602,952	2,295,114	2,428,968	1,800,795	-	1,800,795	628,173	74%
Fringe Benefits	1,351,638	970,717	928,777	928,777	785,275	-	785,275	143,502	85%
Total Personnel	4,236,841	3,573,668	3,223,891	3,357,745	2,586,070	-	2,586,070	771,675	77%
Supplies	1,701,021	1,080,335	1,209,775	1,812,474	526,200	382,755	908,955	903,519	50%
Services & Charges									
Professional Services	670,422	645,007	749,014	830,722	41,636	494,304	535,941	294,781	65%
Printing & Advertising	263	222	5,740	5,740	65	-	65	5,675	1%
Utilities	45,568	49,037	49,200	49,820	36,721	2,281	39,003	10,817	78%
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	820,214	514,179	56,792	570,971	249,243	70%
Interfund Allocations	1,018,733	1,628,279	1,534,987	1,534,987	1,023,323	-	1,023,323	511,664	67%
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	88,752	4,675	93,428	29,953	76%
Interfund Transfers Out	-	2,500,000	-	-	-	-	-	-	-
Total Services & Charges	4,298,664	6,217,408	4,478,759	4,333,810	2,203,292	694,946	2,898,239	1,435,571	67%
Capital	27,868	64,316	-	-	-	-	-	-	-
Total Expenditures	10,264,393	10,935,727	8,912,425	9,504,029	5,315,563	1,077,701	6,393,264	3,110,765	67%
Net Surplus / (Deficit)	862,040	(3,271,902)	(1,014,571)	720,820	2,181,211		1,103,510		
Beginning Cash Balance	7,132,834	7,993,003		4,743,203					
Cash Adjustments	(1,871)	22,101		-					
Ending Cash Balance	7,993,003	4,743,203		5,464,023	4,698,286				
Cash Reserves Target	2,566,098	2,733,932		2,376,007					
									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.									
<ul style="list-style-type: none"> 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
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Fund Name	MVH Restricted Fund					Fund Number	266		
Fund Type	Special Revenue Funds								
Control	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	-	3,209,051	3,041,250	3,041,250	1,888,376		1,888,376	1,152,874	62%
Interest Earnings	-	15,007	144	14,000	10,152		10,152	3,848	73%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	-	3,224,058	3,041,394	3,055,250	1,898,528		1,898,528	1,156,722	62%
Expenditures by Type									
Personnel									
Salaries & Wages	-	290,561	988,102	853,148	99,921	-	99,921	753,227	12%
Fringe Benefits	-	148,185	441,276	442,376	46,086	-	46,086	396,290	10%
Total Personnel	-	438,746	1,429,378	1,295,524	146,007	-	146,007	1,149,517	11%
Supplies	-	1,355,841	1,157,640	1,187,026	852,288	74,655	926,942	260,084	78%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	774,629	439,246	1,209,246	243,141	494,796	737,937	471,309	61%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	774,629	439,246	1,209,246	243,141	494,796	737,937	471,309	61%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	2,569,216	3,026,264	3,691,796	1,241,435	569,451	1,810,886	1,880,910	49%
Net Surplus / (Deficit)	-	654,842	15,130	(636,546)	657,093		87,642		
Beginning Cash Balance	-	-		650,402					
Cash Adjustments	-	(4,440)		-					
Ending Cash Balance	-	650,402		13,856	1,737,549				
Cash Reserves Target	-	-		-					

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

Fund Purpose:

The MVH Restricted Fund was established in 2019 due to a directive from the State Board of Accounts:

Starting on January 1, 2019, the political subdivision must post at the time of receipt of the distribution from the State Motor Vehicle Highway Account fifty percent (50%) of the distribution to MVH Restricted. The political subdivision, by ordinance or resolution, may elect to allocate more than fifty percent (50%) of the distributions to MVH Restricted. During the same fiscal year, the political subdivision may transfer, by ordinance or resolution, the amount allocated in excess of the 50% requirement from MVH Restricted to MVH. In no event can any transfers from MVH Restricted to MVH reduce the fiscal year distributions from the State Motor Vehicle Highway Account below the 50% requirement for MVH Restricted.

Any amounts allocated in excess of the required 50% of distributions which remain in MVH Restricted at the end of the fiscal year must remain in MVH Restricted until expended for construction, reconstruction, or preservation.

Explanation of Revenue Sources:

This fund receives 50% of the City's gas tax and wheel tax distribution from the State of Indiana. This fund also receives revenue from interest earned on the fund's cash balance.

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

Qualified Expenditures: Effective July 1, 2018, Indiana Code 8-14-1-4(b) and Indiana Code 8-14-1-5(c) requires at least 50% of the MVH distributions to be used for **construction, reconstruction and preservation of the unit's highways. Maintenance expenditures do not count** toward the 50% requirement.

City of South Bend, Indiana
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Fund Name	Local Roads & Streets	Fund Number	251
Fund Type	Special Revenue Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	1,827,580	1,858,579	1,539,462	1,539,462	1,107,080		1,107,080	432,382	72%
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	35,447		35,447	(1,349)	104%
Other Income	412,635	38,375	-	15,860	15,860		15,860	-	100%
Interfund Transfers In	-	2,500,000	-	-	-		-	-	-
Total Revenue	2,602,744	4,646,528	1,893,560	1,939,420	1,201,376		1,201,376	738,044	62%

Expenditures by Type

Supplies	555,400	63,646	250,000	278,876	3,828	51,189	55,017	223,859	20%
Services & Charges									
Professional Services	14,000	175,032	80,000	681,081	115,220	525,861	641,081	40,000	94%
Repairs & Maintenance	764,121	376,289	1,250,000	1,580,211	254,446	600,635	855,081	725,130	54%
Other Services & Charges	-	5,000	15,000	5,000	-	2,094	2,094	2,906	42%
Interfund Transfers Out	284,500	617,569	1,000,000	1,000,000	1,000,000	-	1,000,000	-	100%
Total Services & Charges	1,062,621	1,173,890	2,345,000	3,266,292	1,369,667	1,128,590	2,498,257	768,036	76%
Capital	391,854	2,095,286	400,000	2,252,797	890,065	1,167,880	2,057,944	194,853	91%
Total Expenditures	2,009,875	3,332,822	2,995,000	5,797,965	2,263,559	2,347,659	4,611,218	1,186,748	80%

Net Surplus / (Deficit)	592,869	1,313,706	(1,101,440)	(3,858,545)	(1,062,182)		(3,409,842)		
Beginning Cash Balance	3,340,696	3,919,938		5,233,148					
Cash Adjustments	(13,628)	(495)		-					
Ending Cash Balance	3,919,938	5,233,148		1,374,603	5,488,225				
Cash Reserves Target	-	-		-					

Cash Reserves Target

No reserve requirement

Fund Purpose:

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

Explanation of Revenue Sources:

This fund receives gas taxes from the State of Indiana as its primary revenue source, forecasted conservatively given the changes in the State's distribution formula. In 2008, wheel tax revenue was moved from this fund to the Motor Vehicle Highway Fund (#202). This fund also receives revenue from interest earned on the fund's cash balance. Grants/Intergovernmental revenue is provided by the Indiana Department of Transportation (INDOT) and reimbursed through progress billing for state approved projects. In 2019, \$2.5 million was transferred from the Economic Development Income Tax Fund (EDIT) Fund (#408) to cover the cost of 20% local match for the Bendix Drive Pavement Replacement Project.

Explanation of Expenditures and Significant Changes/Variations:

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

City of South Bend, Indiana
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Fund Name	LOIT Special Distribution	Fund Number	257
Fund Type	Special Revenue Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	670,000	-	-	745	745		745	-	100%
Interest Earnings	37,969	10,922	2,181	2,181	811		811	1,370	37%
Other Income	185,734	92,453	-	-	-		-	-	-
Interfund Transfers In	254,000	-	-	-	-		-	-	-
Total Revenue	1,147,703	103,375	2,181	2,926	1,555		1,555	1,370	53%

Expenditures by Type									
Services & Charges									
Professional Services	390,739	257,469	-	23,860	16,727	7,133	23,860	-	100%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	1,340,000	-	-	-	-	-	-	-	-
Total Services & Charges	1,730,739	257,469	-	23,860	16,727	7,133	23,860	-	100%
Capital	939,155	434,025	-	140,227	30,972	109,255	140,227	-	100%
Total Expenditures	2,669,894	691,494	-	164,087	47,699	116,388	164,087	-	100%

Net Surplus / (Deficit)	(1,522,191)	(588,119)	2,181	(161,161)	(46,144)	(162,532)
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Beginning Cash Balance	2,281,338	757,509	170,735		
Cash Adjustments	(1,638)	1,345	-		
Ending Cash Balance	757,509	170,735	9,574	126,362	
Cash Reserves Target	-	-	-		

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

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

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

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

City of South Bend, Indiana
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Fund Name	Local Road & Bridge Grant	Fund Number	265
Fund Type	Special Revenue Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	-	553,253	1,000,000	1,000,000	1,102,365		1,102,365	(102,365)	110%
Interest Earnings	6,282	10,466	2,656	4,156	3,783		3,783	373	91%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	1,370,500	553,253	1,000,000	1,000,000	1,102,365		1,102,365	(102,365)	110%
Total Revenue	1,376,782	1,116,972	2,002,656	2,004,156	2,208,513		2,208,513	(204,357)	110%

Expenditures by Type									
Services & Charges									
Repairs & Maintenance	1,704,898	996,856	2,000,000	2,974,341	175,126	814,262	989,388	1,984,953	33%
Other Services & Charges	334,741	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	2,039,640	996,856	2,000,000	2,974,341	175,126	814,262	989,388	1,984,953	33%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	2,039,640	996,856	2,000,000	2,974,341	175,126	814,262	989,388	1,984,953	33%

Net Surplus / (Deficit)	(662,857)	120,116	2,656	(970,185)	2,033,387	1,219,125
Beginning Cash Balance	992,943	329,373		449,431		
Cash Adjustments	(712)	(58)		-		
Ending Cash Balance	329,373	449,431		(520,754)	620,556	
Cash Reserves Target	-	-		-		

Cash Reserves Target

No reserve requirement - Grant fund - spend down to zero

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

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

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

City of South Bend, Indiana
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Fund Name	Major Moves Construction					Fund Number	412		
Fund Type	Capital Funds								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Intergov./ Grants	-	-	-	669	668		668	1	100%
Interest Earnings	50,664	69,658	8,000	20,000	13,539		13,539	6,461	68%
Other Income	493,328	584,181	493,328	493,328	493,328		493,328	-	100%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	543,992	653,840	501,328	513,997	507,535		507,535	6,462	99%
Expenditures by Type									
Services & Charges									
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	30,271	111,828	142,099	-	100%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	102,365	-	102,365	(102,365)	-
Total Services & Charges	671,364	712,322	500,000	739,969	158,758	183,575	342,334	397,635	46%
Capital	7,090	513,712	-	932,316	635,332	79,190	714,522	217,794	77%
Total Expenditures	678,454	1,226,034	500,000	1,672,285	794,091	262,765	1,056,856	615,429	63%
Net Surplus / (Deficit)	(134,462)	(572,194)	1,328	(1,158,288)	(286,556)		(549,321)		
Beginning Cash Balance	2,910,880	2,765,949		2,195,972					
Cash Adjustments	(10,469)	2,216		-					
Ending Cash Balance	2,765,949	2,195,972		1,037,684	1,769,140				
Cash Reserves Target	-	-		-	-				

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

Fund Purpose:

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

Explanation of Revenue Sources:

In February 2017, the City received a \$1 million Community Crossings state matching grant from INDOT. The City's matching portion, \$1 million, was funded by an interfund transfer from the LOIT 2016 Special Distribution Fund (#257).

In 2018, actual grant dollars received were \$670,000. The City's matching portion, \$670,000, was funded by an interfund transfer from the LOIT 2016 Special Distribution Fund (#257).

In 2019, revenue was budgeted at \$600,000 based on a conservative estimate of anticipated grant funding. This will be matched by an interfund transfer from Local Road & Street Fund (#251).

In 2020, the City is seeking \$1 million in grant funding. This will be matched by an interfund transfer from Local Road & Street Fund (#251).

Explanation of Expenditures and Significant Changes/Variations:

This fund receives principal and interest income from interfund loans (debt schedules 84 & 85) being repaid by the River East Residential TIF Fund (#436). The loans will be paid off in 2024 and 2029. This fund also receives revenue from interest earned on the fund's cash balance.

Since the original funding for Major Moves was realized in 2006 from the lease proceeds of the Indiana Toll Road and the interfund loans will eventually be paid off, there will be no funding source remaining by 2029. At that time, this fund will be spent down to zero.

**City of South Bend, Indiana
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Fund Name	Solid Waste Operations	Fund Number	610
Fund Type	Enterprise Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	5,408,816	5,463,922	5,604,450	5,604,450	3,711,637		3,711,637	1,892,813	66%
Interest Earnings	9,741	12,252	-	5,000	2,362		2,362	2,638	47%
Other Income	75,596	13,220	12,700	102,286	98,446		98,446	3,840	96%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	5,494,152	5,489,395	5,617,150	5,711,736	3,812,445		3,812,445	1,899,291	67%

Expenditures by Type									
Personnel									
Salaries & Wages	1,067,278	1,030,068	1,132,274	1,132,274	747,097		747,097	385,177	66%
Fringe Benefits	502,791	421,865	518,320	518,320	333,477		333,477	184,843	64%
Total Personnel	1,570,069	1,451,934	1,650,594	1,650,594	1,080,574		1,080,574	570,020	65%

Supplies	277,367	254,413	424,000	454,360	233,120	8,493	241,613	212,747	53%
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Services & Charges									
Professional Services	-	-	-	-	-		-	-	-
Printing & Advertising	-	-	5,193	5,193	504		504	4,689	10%
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	686,800	738,087		738,087	(51,287)	107%
Interfund Allocations	851,115	998,406	958,978	958,978	639,318		639,318	319,660	67%
Other Services & Charges	884,322	998,584	1,036,700	1,074,346	723,215	270,661	993,877	80,469	93%
Interfund Transfers Out	1,004,039	1,053,026	1,231,349	1,231,349	893,000		893,000	338,349	73%
Total Services & Charges	3,726,338	3,862,416	3,982,120	3,986,566	2,994,125	270,661	3,264,786	721,780	82%

Capital	-	-	-	-	-		-	-	-
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Total Expenditures	5,573,774	5,568,762	6,056,714	6,091,520	4,307,818	279,155	4,586,973	1,504,547	75%
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Net Surplus / (Deficit)	(79,622)	(79,367)	(439,564)	(379,784)	(495,373)		(774,528)		
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Beginning Cash Balance	533,909	525,571		449,145		Cash Reserves Target			
Cash Adjustments	71,284	2,941		-					
Ending Cash Balance	525,571	449,145		69,361	212,811				
Cash Reserves Target	557,377	556,876		609,152		10% of Annual expenditures			

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

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

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

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Fund Name	Solid Waste Capital					Fund Number	611		
Fund Type	Enterprise Funds								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Interest Earnings	1,642	5,423	617	617	745		745	(128)	121%
Debt Proceeds	-	-	-	375,000	375,000		375,000	-	100%
Other Income	1,435	-	-	-	-		-	-	-
Interfund Transfers In	1,004,039	1,053,026	1,231,349	1,231,349	893,000		893,000	338,349	73%
Total Revenue	1,007,115	1,058,449	1,231,966	1,606,966	1,268,745		1,268,745	338,221	79%
Expenditures by Type									
Services & Charges									
Debt Service Principal	937,090	970,891	1,159,236	1,159,236	721,398	206,228	927,626	231,610	80%
Debt Service Interest & Fees	65,381	67,113	72,113	72,113	33,921	17,665	51,586	20,527	72%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	1,002,470	1,038,004	1,231,349	1,231,349	755,319	223,893	979,212	252,137	80%
Capital	-	-	-	94,000	53,416	38,802	92,218	1,782	98%
Total Expenditures	1,002,470	1,038,004	1,231,349	1,325,349	808,734	262,696	1,071,430	253,919	81%
Net Surplus / (Deficit)	4,645	20,445	617	281,617	460,011		197,315		
Beginning Cash Balance	39,995	44,494		64,925					
Cash Adjustments	(146)	(15)		-					
Ending Cash Balance	44,494	64,925		346,542	149,578				
Cash Reserves Target	-	-		-					

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

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

City of South Bend, Indiana
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Fund Name	Water Works Operations	Fund Number	620
Fund Type	Enterprise Funds		
Control	City Funds		

	2018	2019	2020	2020	2020	2020	Total		
	Actual	Actual	Original Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	15,388,333	18,428,418	19,419,036	19,419,036	12,614,382		12,614,382	6,804,654	65%
Interest Earnings	52,112	89,938	30,000	30,000	20,556		20,556	9,444	69%
Other Income	33,327	37,155	47,500	57,613	27,268		27,268	30,345	47%
Interfund Allocation Reimb	1,390,950	1,734,889	1,788,327	1,788,327	1,192,219		1,192,219	596,108	67%
Interfund Transfers In	108,690	159,826	100,000	100,000	53,025		53,025	46,975	53%
Total Revenue	16,973,411	20,450,225	21,384,863	21,394,976	13,907,450		13,907,450	7,487,526	65%

Expenditures by Type									
Personnel									
Salaries & Wages	3,495,419	3,287,529	3,665,888	3,665,888	2,202,037	-	2,202,037	1,463,851	60%
Fringe Benefits	1,684,791	1,287,012	1,526,296	1,526,296	961,246	-	961,246	565,050	63%
Total Personnel	5,180,210	4,574,540	5,192,184	5,192,184	3,163,283	-	3,163,283	2,028,901	61%

Supplies	1,319,059	1,499,242	1,681,960	1,809,578	840,236	117,478	957,714	851,864	53%
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Services & Charges									
Professional Services	545,752	891,024	774,500	1,400,416	575,882	337,801	913,683	486,733	65%
Printing & Advertising	469	1,165	10,359	10,359	1,232	450	1,682	8,678	16%
Utilities	777,050	769,708	833,700	833,700	525,452	-	525,452	308,248	63%
Education & Training	11,331	10,627	30,175	36,960	8,897	1,140	10,037	26,923	27%
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	448,185	281,538	43,257	324,795	123,390	72%
Interfund Allocations	1,339,518	1,979,352	2,184,334	2,184,334	1,456,222	-	1,456,222	728,112	67%
Debt Service Principal	394,755	396,892	402,017	402,017	400,245	-	400,245	1,772	100%
Debt Service Interest & Fees	35,731	23,014	15,525	15,525	15,500	-	15,500	25	100%
Other Services & Charges	2,049,852	3,008,526	3,383,350	3,556,307	1,993,684	464,746	2,458,430	1,097,877	69%
Interfund Transfers Out	2,047,442	5,539,552	5,953,486	5,953,486	3,473,607	-	3,473,607	2,479,879	58%
PILOT	1,730,831	1,662,624	1,629,442	1,629,442	1,086,294	-	1,086,294	543,148	67%
Total Services & Charges	9,294,853	14,606,609	15,625,838	16,489,481	9,821,197	848,226	10,669,422	5,820,059	65%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	15,794,122	20,680,391	22,499,982	23,491,243	13,824,715	965,704	14,790,420	8,700,824	63%
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Net Surplus / (Deficit)	1,179,289	(230,166)	(1,115,119)	(2,096,267)	82,735		(882,969)		
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Beginning Cash Balance	3,482,307	4,618,205		4,204,418					
Cash Adjustments	(43,391)	(183,621)		-					
Ending Cash Balance	4,618,205	4,204,418		2,108,151	3,640,372				
Cash Reserves Target	789,706	1,034,020		1,174,562					

Cash Reserves Target

5% of Annual expenditures

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

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

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

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	225,863	192,850	100,000	200,965	207,378		207,378	(6,413)	103%
Interest Earnings	35,872	90,537	25,000	45,000	37,319		37,319	7,681	83%
Interfund Transfers In	8,053	3,241,000	3,862,000	3,862,000	2,574,676		2,574,676	1,287,324	67%
Total Revenue	269,787	3,524,387	3,987,000	4,107,965	2,819,373		2,819,373	1,288,592	69%

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

Capital	512,295	1,147,043	3,142,000	4,756,255	571,480	204,624	776,104	3,980,151	16%
Total Expenditures	524,191	1,212,655	3,142,000	4,870,047	583,148	306,747	889,895	3,980,152	18%

Net Surplus / (Deficit)	(254,403)	2,311,733	845,000	(762,082)	2,236,224		1,929,478		
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Beginning Cash Balance	2,150,002	1,888,226		4,187,432					
Cash Adjustments	(7,373)	(12,526)		-					
Ending Cash Balance	1,888,226	4,187,432		3,425,350	6,282,282				
Cash Reserves Target	-	-		-					

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

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

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

Explanation of Expenditures and Significant Changes/Variations:
Water Meters

- 2020-2024 Interfund Transfer In includes \$800,000 annually for water meters
- restricted cash accumulation beginning in 2018-2024 will total \$5,600,000
- use of monies is for a future meter change out program

2020 projects include:

<p>Building Improvements: \$235,000</p> <ul style="list-style-type: none"> • Olive Street Garage #2 roof restoration - \$35,000 • Olive Street Admin Bldg roof restoration - \$100,000 • arched building for storage of aggregate material - \$100,000 <p>Vehicles & Equipment: \$527,000</p> <ul style="list-style-type: none"> • (3) mini cargo vans - \$99,000 • (1) cargo van - \$40,000 • (1) midsize car - \$25,000 • (1) sport utility vehicle - \$33,000 • (1) 4WD pickup truck with plow - \$45,000 • (1) crew truck - \$200,000 • (1) 4WD truck with valve machine - \$65,000 • (1) mobile light generator - \$20,000 <p>Booster Pump Stations: \$78,000</p> <ul style="list-style-type: none"> • Locust booster station - \$12,000 • Topsfield booster station - \$12,000 • Winterberry booster station - \$54,000 <p>Wells: \$179,000</p> <ul style="list-style-type: none"> • Carriage Hills well field - \$64,000 • Cleveland North well field - \$115,000 	<p>Mains: \$680,000</p> <ul style="list-style-type: none"> • Water main, hydrant, and valve replacement; includes hydrostop tapping, line stop, Inserta valve (1) - \$80,000 <p>North Station Filtration Plant Rehabilitation: \$672,000 (2020) / \$950,000 (2019)</p> <p>Upgrades and replacements include:</p> <ul style="list-style-type: none"> • outdated chlorine gas system • scrubber chemical • filter media • raw water piping • dehumidification system • HVAC compressors • outdated PLCs • high service pumps <p>Pinkhook Filtration Plant Rehabilitation: \$771,000 (2020) / \$2M overall budget</p> <p>Project elements include:</p> <ul style="list-style-type: none"> • replacement of electronic actuator valves • replacement of filter underdrains • control panel and motor upgrades • air handling system upgrades • building roof repairs
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City of South Bend, Indiana
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Fund Name	Water Works Customer Deposit	Fund Number	624
Fund Type	Enterprise Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	26,882	39,720	20,000	20,000	8,603		8,603	11,397	43%
Total Revenue	26,882	39,720	20,000	20,000	8,603		8,603	11,397	43%

Expenditures									
Interfund Transfers Out	24,957	34,076	20,000	20,000	13,830	-	13,830	6,170	69%
Total Expenditures	24,957	34,076	20,000	20,000	13,830	-	13,830	6,170	69%

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

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

Interest earned on this fund's cash balance is transferred to the Water Works Operations Fund (#620).

City of South Bend, Indiana
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Fund Name	Water Works Sinking (Debt Service)	Fund Number	625
Fund Type	Enterprise Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	15,393	26,869	20,000	20,000	6,809		6,809	13,191	34%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	1,987,140	2,013,000	1,821,486	1,821,486	812,000		812,000	1,009,486	45%
Total Revenue	2,002,533	2,039,869	1,841,486	1,841,486	818,809		818,809	1,022,677	44%

Expenditures by Type									
Services & Charges									
Debt Service Principal	-	2,653,962	1,338,099	1,338,099	-	1,058,099	1,058,099	280,000	79%
Debt Service Interest & Fees	284,967	803,857	483,387	483,387	221,975	221,062	443,037	40,350	92%
Interfund Transfers Out	15,827	25,229	20,000	20,000	7,971	-	7,971	12,029	40%
Total Services & Charges	300,794	3,483,048	1,841,486	1,841,486	229,946	1,279,161	1,509,107	332,379	82%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	300,794	3,483,048	1,841,486	1,841,486	229,946	1,279,161	1,509,107	332,379	82%
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Net Surplus / (Deficit)	1,701,739	(1,443,179)	-	-	588,863	(690,298)			
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Beginning Cash Balance	28,105	1,726,068		286,131					
Cash Adjustments	(3,776)	3,242		-					
Ending Cash Balance	1,726,068	286,131		286,131	774,484				
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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Fund Name	Water Works Bond Reserve	Fund Number	626
Fund Type	Enterprise Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	25,420	39,016	20,000	20,000	9,544		9,544	10,456	48%
Total Revenue	25,420	39,016	20,000	20,000	9,544		9,544	10,456	48%

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

Net Surplus / (Deficit)	1,420	4,434	-	-	9,544		9,544
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Beginning Cash Balance	1,426,658	1,422,922		1,427,971		Cash Reserves Target 100% cash reserves per bond covenants and Crowe Horwath
Cash Adjustments	(5,156)	615		-		
Ending Cash Balance	1,422,922	1,427,971		1,427,971	1,439,219	
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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Fund Name	Water Works Reserve Operations & Maintenance	Fund Number	629
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Fund Type	Enterprise Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	47,204	78,460	40,000	40,000	19,441		19,441	20,559	49%
Interfund Transfers In	52,249	225,552	200,000	200,000	16,931		16,931	183,069	8%
Total Revenue	99,453	304,012	240,000	240,000	36,372		36,372	203,628	15%
Expenditures									
Interfund Transfers Out	43,905	65,938	40,000	40,000	31,225	-	31,225	8,775	78%
Total Expenditures	43,905	65,938	40,000	40,000	31,225	-	31,225	8,775	78%

Net Surplus / (Deficit)	55,548	238,073	200,000	200,000	5,147		5,147
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Beginning Cash Balance	2,617,920	2,663,672		2,902,529		Cash Reserves Target 16.67% of annual operating expenses in Fund 620, net of transfers
Cash Adjustments	(9,797)	784		-		
Ending Cash Balance	2,663,672	2,902,529		3,102,529	2,912,652	
Cash Reserves Target	2,291,572	2,523,978		2,923,544		

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

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

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

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Fund Name	Sewer Repair Insurance						Fund Number	640		
Fund Type	Enterprise Funds									
Control	City Funds									
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of	
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget	
	& Encumb.			& Encumb.			Budget	Percent of		
			Budget	Budget	Actual	Encumbrances	& Encumb.	Balance	Budget	
Revenue										
Charges for Services	640,050	652,271	645,105	645,105	443,553		443,553	201,552	69%	
Interest Earnings	34,121	57,505	25,197	25,197	14,386		14,386	10,811	57%	
Other Income	-	365	-	-	-		-	-	-	
Interfund Transfers In	-	-	-	-	-		-	-	-	
Total Revenue	674,171	710,141	670,302	670,302	457,939		457,939	212,363	68%	
Expenditures by Type										
Personnel										
Salaries & Wages	148,298	108,341	115,313	115,313	76,553	-	76,553	38,760	66%	
Fringe Benefits	69,760	44,267	48,247	48,247	34,074	-	34,074	14,173	71%	
Total Personnel	218,059	152,608	163,560	163,560	110,627	-	110,627	52,933	68%	
Supplies	32,495	29,334	16,265	44,785	21,331	9,344	30,674	14,111	68%	
Services & Charges										
Professional Services	-	-	-	-	-	-	-	-	-	
Printing & Advertising	-	-	700	700	-	-	-	700	0%	
Repairs & Maintenance	250,641	291,547	386,000	435,424	392,784	1,200	393,985	41,439	90%	
Interfund Allocations	17,868	75,495	84,511	84,511	56,339	-	56,339	28,172	67%	
Other Services & Charges	6,150	3,828	6,500	13,375	8,577	-	8,577	4,798	64%	
Interfund Transfers Out	-	-	-	-	-	-	-	-	-	
Total Services & Charges	274,659	370,870	477,711	534,010	457,700	1,200	458,900	75,109	86%	
Capital	-	-	-	-	-	-	-	-	-	
Total Expenditures	525,213	552,812	657,536	742,355	589,658	10,544	600,202	142,153	81%	
Net Surplus / (Deficit)	148,958	157,329	12,766	(72,053)	(131,719)		(142,263)			
Beginning Cash Balance	1,866,378	2,014,803		2,173,605		Cash Reserves Target				
Cash Adjustments	(533)	1,473		-						
Ending Cash Balance	2,014,803	2,173,605		2,101,552	2,077,019					
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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Fund Name	Sewage Works Operations						Fund Number	641		
Fund Type	Enterprise Funds									
Control	City Funds									
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
Revenue										
Charges for Services	38,517,931	39,245,887	38,680,677	38,680,677	24,357,719		24,357,719	14,322,958	63%	
Interest Earnings	234,125	387,785	45,000	90,000	62,012		62,012	27,988	69%	
Other Income	98,616	93,446	50,784	73,116	23,628		23,628	49,488	32%	
Interfund Allocation Reimb	-	421,463	446,759	446,759	297,843		297,843	148,916	67%	
Interfund Transfers In	456,442	327,330	145,000	145,000	64,692		64,692	80,308	45%	
Total Revenue	39,307,114	40,475,911	39,368,220	39,435,552	24,805,893		24,805,893	14,629,658	63%	
Expenditures by Division										
Sewers	6,335,739	5,790,685	6,803,657	9,361,910	3,510,160	3,035,578	6,545,737	2,816,173	70%	
Concrete Crew	387,496	418,317	517,611	535,869	269,507	3,310	272,817	263,052	51%	
Wastewater	29,273,354	32,455,408	34,798,285	36,154,401	27,434,677	1,543,024	28,977,701	7,176,700	80%	
Organic Resources	1,557,590	1,609,596	1,656,029	1,663,929	1,176,369	113,007	1,289,376	374,553	77%	
Total Expenditures	37,554,179	40,274,007	43,775,582	47,716,109	32,390,712	4,694,919	37,085,631	10,630,478	78%	
Expenditures by Type										
Personnel										
Salaries & Wages	5,069,496	4,674,220	5,162,463	5,162,463	3,057,342	-	3,057,342	2,105,121	59%	
Fringe Benefits	2,267,846	1,739,623	2,042,077	2,042,077	1,303,741	-	1,303,741	738,336	64%	
Total Personnel	7,337,342	6,413,843	7,204,540	7,204,540	4,361,082	-	4,361,082	2,843,457	61%	
Supplies	1,747,634	1,739,090	2,214,711	2,605,549	1,113,386	439,169	1,552,554	1,052,995	60%	
Services & Charges										
Professional Services	1,364,991	1,634,972	1,601,000	2,066,443	561,079	668,878	1,229,957	836,486	60%	
Printing & Advertising	746	297	9,711	9,961	675	-	675	9,286	7%	
Utilities	1,045,885	1,206,860	1,314,860	1,318,164	794,995	6,256	801,251	516,913	61%	
Education & Training	12,948	17,885	41,500	41,500	10,932	1,363	12,295	29,205	30%	
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	999,389	214,706	1,214,096	868,033	58%	
Interfund Allocations	3,820,255	5,730,856	5,645,332	5,645,332	3,763,548	-	3,763,548	1,881,784	67%	
Debt Service Principal	602,115	564,025	523,738	523,738	489,200	23,322	512,522	11,216	98%	
Debt Service Interest & Fees	41,596	25,784	16,278	16,278	16,056	169	16,225	53	100%	
Other Services & Charges	2,986,905	2,909,301	2,877,627	5,779,368	1,430,502	3,341,055	4,771,558	1,007,810	83%	
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	3,061,565	-	3,061,565	1,530,784	67%	
Total Services & Charges	28,469,203	32,121,074	34,356,331	37,906,020	26,916,244	4,255,750	31,171,994	6,734,025	82%	
Capital	-	-	-	-	-	-	-	-	-	
Total Expenditures	37,554,179	40,274,007	43,775,582	47,716,109	32,390,712	4,694,919	37,085,631	10,630,477	78%	
Net Surplus / (Deficit)	1,752,935	201,904	(4,407,362)	(8,280,557)	(7,584,819)		(12,279,738)			
Beginning Cash Balance	13,004,372	15,164,622		15,409,455						
Cash Adjustments	407,315	42,928		-						
Ending Cash Balance	15,164,622	15,409,455		7,128,898	6,818,808					
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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Fund Name	Sewage Works Capital	Fund Number	642
Fund Type	Enterprise Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	691,413	475,488	300,000	459,698	475,156		475,156	(15,458)	103%
Interest Earnings	150,885	282,731	60,000	130,000	107,346		107,346	22,654	83%
Debt Proceeds	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	3,219,930	5,000,000	7,911,000	7,911,000	7,911,000		7,911,000	-	100%
Total Revenue	4,062,227	5,758,219	8,271,000	8,500,698	8,493,502		8,493,502	7,196	100%

Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-
Capital									
	2,291,171	5,421,771	7,661,000	14,079,020	3,144,074	3,093,307	6,237,380	7,841,640	44%
Total Expenditures	2,291,171	5,421,771	7,661,000	14,079,020	3,144,074	3,093,307	6,237,380	7,841,640	44%

Net Surplus / (Deficit)	1,771,056	336,448	610,000	(5,578,322)	5,349,428	2,256,121
Beginning Cash Balance	7,359,724	9,100,782		9,417,064		
Cash Adjustments	(29,997)	(20,166)		-		
Ending Cash Balance	9,100,782	9,417,064		3,838,742	15,545,613	
Cash Reserves Target	-	-		-		

Cash Reserves Target

No reserve requirement - Capital fund - spend down to zero

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

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

Explanation of Expenditures and Significant Changes/Variations:

<p>2020 projects include:</p> <p><u>Capital Equipment</u></p> <p>Wastewater and Organic Resources:</p> <ul style="list-style-type: none"> • (1) cargo van with CNG - \$36,000 • (1) front end loader - \$310,000 • (1) pickup truck with plow - \$40,000 • (1) utility cart - \$15,000 <p>Sewers:</p> <ul style="list-style-type: none"> • (2) vacuum sweepers - \$550,000 • (1) hydro-excavator - \$275,000 • (2) pickup trucks with CNG - \$65,000 • (2) compressors - \$120,000 	<p><u>Wastewater Treatment Plant (WWTP) Upgrades</u></p> <p>Final Clarifiers 1-5: \$4.1M-\$5.3M</p> <ul style="list-style-type: none"> • Structural concrete repairs and tank coatings • Replace scrapper mechanism, bridges, drive assemblies, and handrail; rehabilitate weirs • Raise final clarifier 1-3 influent walls <p>Aeration Basins 1-4: \$520K-\$600K</p> <ul style="list-style-type: none"> • Replace pass 1-2 gates, provide new stop log frame and stop logs for east aeration tank influent channel isolation • Lengthen effluent weirs • Demolish old equipment and piping at tanks and in aeration gallery tunnel <p>Disinfection Building: \$1.6M-\$2.2M</p> <ul style="list-style-type: none"> • Replace chlorine and sulfur dioxide distribution systems; evaporators and scrubber system • Programmable logic controller and SCADA upgrades
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Fund Name	Sewage Works Reserve Operations & Maintenance	Fund Number	643
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Fund Type	Enterprise Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	94,712	151,410	120,000	120,000	37,010		37,010	82,990	31%
Interfund Transfers In	238,226	151,717	-	-	-		-	-	-
Total Revenue	332,938	303,127	120,000	120,000	37,010		37,010	82,990	31%
Expenditures									
Interfund Transfers Out	88,247	127,330	120,000	120,000	59,598	-	59,598	60,402	50%
Total Expenditures	88,247	127,330	120,000	120,000	59,598	-	59,598	60,402	50%
Net Surplus / (Deficit)	244,692	175,797	-	-	(22,588)		(22,588)		

Beginning Cash Balance	5,160,858	5,385,946		5,563,851					
Cash Adjustments	(19,604)	2,108		-					
Ending Cash Balance	5,385,946	5,563,851		5,563,851	5,550,801				
Cash Reserves Target	4,143,598	4,534,025		5,323,399					

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

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

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

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

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Fund Name	Sewage Sinking (Debt Service)	Fund Number	649
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Fund Type	Enterprise Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	87,392	119,465	45,000	45,000	28,424		28,424	16,576	63%
Debt Proceeds	-	-	-	-	48,300		48,300	(48,300)	-
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	9,173,661	7,780,676	7,788,015	7,788,015	7,788,015		7,788,015	-	100%
Total Revenue	9,261,052	7,900,141	7,833,015	7,833,015	7,864,739		7,864,739	(31,724)	100%

Expenditures by Type									
Services & Charges									
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Debt Service Principal	7,147,038	5,931,732	6,076,557	6,076,557	-	5,641,557	5,641,557	435,000	93%
Debt Service Interest & Fees	2,004,813	1,844,562	1,708,458	1,708,458	854,395	727,255	1,581,650	126,808	93%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	9,151,851	7,776,294	7,785,015	7,785,015	854,395	6,368,812	7,223,207	561,808	93%
Total Expenditures	9,151,851	7,776,294	7,785,015	7,785,015	854,395	6,368,812	7,223,207	561,808	93%

Net Surplus / (Deficit)	109,202	123,847	48,000	48,000	7,010,344		641,532
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Beginning Cash Balance	857,884	963,679		1,087,745				Cash Reserves Target
Cash Adjustments	(3,407)	219		-				
Ending Cash Balance	963,679	1,087,745		1,135,745	8,047,731			100% cash reserves per bond covenants
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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Fund Name	Sewage Debt Service Reserve	Fund Number	653
Fund Type	Enterprise Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	65,897	87,669	45,000	45,000	20,696		20,696	24,304	46%
Total Revenue	65,897	87,669	45,000	45,000	20,696		20,696	24,304	46%

Total Expenditures	-	-	-	-	-	-	-	-	-
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Net Surplus / (Deficit)	65,897	87,669	45,000	45,000	20,696		20,696		
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Beginning Cash Balance	4,138,349	4,204,246		4,291,915					
Cash Adjustments	-	-		-					
Ending Cash Balance	4,204,246	4,291,915		4,336,915	4,312,373				
Cash Reserves Target	4,204,246	4,291,915		4,336,915					

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

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

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

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

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	-	3,107	25,000	25,000	3,416		3,416	21,584	14%
Total Revenue	-	3,107	25,000	25,000	3,416		3,416	21,584	14%

Expenditures									
Interfund Transfers Out	-	-	25,000	25,000	5,094	-	5,094	19,906	20%
Total Expenditures	-	-	25,000	25,000	5,094	-	5,094	19,906	20%

Net Surplus / (Deficit)	-	3,107	-	-	(1,677)		(1,677)
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Beginning Cash Balance	-	204,693		413,157			
Cash Adjustments	204,693	205,357		-			
Ending Cash Balance	204,693	413,157		413,157	568,874		
Cash Reserves Target	204,693	413,157		413,157			

Cash Reserves Target
100% cash reserves for customer deposits

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

Interest earned on this fund's cash balance is transferred to the Sewage Works Operations Fund (#641).

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Fund Name	Project ReLeaf					Fund Number	655		
Fund Type	Special Revenue Funds								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Charges for Services	447,240	447,563	451,610	451,610	298,135		298,135	153,475	66%
Interest Earnings	14,198	15,370	4,949	4,949	3,226		3,226	1,723	65%
Other Income	-	103	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	461,438	463,036	456,559	456,559	301,361		301,361	155,198	66%
Expenditures by Type									
Personnel									
Salaries & Wages	43,222	61,398	73,920	73,920	-	-	-	73,920	0%
Fringe Benefits	3,307	4,659	5,655	5,655	-	-	-	5,655	0%
Total Personnel	46,529	66,057	79,575	79,575	-	-	-	79,575	0%
Supplies	1,184	-	5,000	5,000	400	-	400	4,600	8%
Services & Charges									
Repairs & Maintenance	9,606	-	-	-	-	-	-	-	-
Interfund Allocations	31,381	40,243	42,385	42,385	28,257	-	28,257	14,128	67%
Debt Service Principal	48,404	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	576	-	-	-	-	-	-	-	-
Other Services & Charges	5,773	3,419	6,500	6,500	1,478	-	1,478	5,022	23%
Interfund Transfers Out	550,000	550,000	300,000	300,000	200,000	-	200,000	100,000	67%
Total Services & Charges	645,740	593,662	348,885	348,885	229,735	-	229,735	119,150	66%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	693,453	659,719	433,460	433,460	230,135	-	230,135	203,325	53%
Net Surplus / (Deficit)	(232,015)	(196,683)	23,099	23,099	71,225		71,225		
Beginning Cash Balance	822,096	593,308		398,183					
Cash Adjustments	3,227	1,558		-					
Ending Cash Balance	593,308	398,183		421,282	459,282				
Cash Reserves Target	173,363	164,930		108,365					
							Cash Reserves Target		
							25% of Annual expenditures		

Fund Purpose:

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

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

Explanation of Revenue Sources:

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

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

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

Interfund Transfers Out are for supervisory wages, supplies, fuel, vector repairs, and other expenses paid for by the Streets division in the Motor Vehicle Highway Fund (#202). Currently, the leaf pickup program does not fund itself and the City has been spending down this fund's cash balance. As a result, the amount transferred to the Motor Vehicle Highway Fund (#202) has been reduced going forward. The City will look for ways to better fund this program.

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	-	517,091	1,041,360	1,041,360	691,551		691,551	349,809	66%
Interest Earnings	-	1,341	-	5,000	3,076		3,076	1,924	62%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	-	518,432	1,041,360	1,046,360	694,627		694,627	351,733	66%

Expenditures by Type									
Services & Charges									
Professional Services	-	54,500	-	5,500	4,379	6,121	10,500	(5,000)	191%
Other Services & Charges	-	-	-	-	741	-	741	(741)	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	54,500	-	5,500	5,120	6,121	11,241	(5,741)	204%
Capital	-	275,886	825,000	866,230	23,648	109,889	133,537	732,693	15%
Total Expenditures	-	330,386	825,000	871,730	28,768	116,010	144,778	726,952	17%

Net Surplus / (Deficit)	-	188,046	216,360	174,630	665,859		549,849		
Beginning Cash Balance	-	-		124,406				Cash Reserves Target	
Cash Adjustments	-	(63,640)		-					
Ending Cash Balance	-	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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Fund Name	Unsafe Building						Fund Number	219	
Fund Type	Special Revenue Funds								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Fines, Forfeitures, and Fees	193,536	263,172	111,100	111,100	33,632		33,632	77,468	30%
Interest Earnings	5,889	18,352	-	8,000	5,671		5,671	2,329	71%
Other Income	-	2,298	400	400	18		18	382	5%
Interfund Transfers In	648,273	681,491	-	-	-		-	-	-
Total Revenue	847,699	965,314	111,500	119,500	39,322		39,322	80,179	33%
Expenditures by Subdivisions									
NEAT Crew	448,386	435,893	-	35,895	23,896	-	23,896	11,999	67%
Unsafe Building	236,555	156,655	111,500	120,500	74,086	4,960	79,046	41,454	66%
Total Expenditures	684,941	592,547	111,500	156,395	97,982	4,960	102,942	53,453	66%
Expenditures by Type									
Personnel									
Salaries & Wages	165,262	178,355	-	-	-	-	-	-	-
Fringe Benefits	83,517	65,378	-	-	-	-	-	-	-
Total Personnel	248,778	243,732	-	-	-	-	-	-	-
Supplies	21,415	22,623	-	7,715	5,458	-	5,458	2,257	71%
Services & Charges									
Professional Services	37,725	39,500	16,300	25,300	17,390	4,960	22,350	2,950	88%
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	-	-	-	-	-	-	-	-
Total Services & Charges	414,748	301,612	111,500	148,680	92,524	4,960	97,484	51,196	66%
Capital	-	24,580	-	-	-	-	-	-	-
Total Expenditures	684,941	592,547	111,500	156,395	97,982	4,960	102,942	53,453	66%
Net Surplus / (Deficit)	162,757	372,767	-	(36,895)	(58,660)		(63,620)		
Beginning Cash Balance	379,148	543,230		923,154					
Cash Adjustments	1,325	7,157		-					
Ending Cash Balance	543,230	923,154		886,259	880,504				
Cash Reserves Target	-	-		-	-				

Cash Reserves Target
No reserve requirement

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

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

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

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Fund Name	Rental Units Regulation						Fund Number	221	
Fund Type	Special Revenue Funds								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Fines, Forfeitures, and Fees	310	7,375	100,000	99,945	8,965		8,965	90,980	9%
Interest Earnings	137	351	200	255	285		285	(30)	112%
Interfund Transfers In	-	-	245,626	245,626	163,750		163,750	81,876	67%
Total Revenue	447	7,726	345,826	345,826	173,000		173,000	172,826	50%
Expenditures by Type									
Personnel									
Salaries & Wages	-	-	183,678	183,678	76,773	-	76,773	106,905	42%
Fringe Benefits	-	-	82,188	82,188	38,213	-	38,213	43,975	46%
Total Personnel	-	-	265,866	265,866	114,986	-	114,986	150,880	43%
Supplies	-	-	7,160	7,160	-	-	-	7,160	0%
Services & Charges									
Professional Services	-	-	54,000	54,000	1,505	-	1,505	52,495	3%
Printing & Advertising	-	-	4,000	4,000	-	-	-	4,000	0%
Education & Training	-	-	1,200	1,200	-	-	-	1,200	0%
Travel	-	-	1,200	1,200	-	-	-	1,200	0%
Repairs & Maintenance	-	-	2,400	2,400	-	-	-	2,400	0%
Interfund Allocations	-	-	-	-	-	-	-	-	-
Other Services & Charges	5	-	10,000	10,000	1,748	-	1,748	8,252	17%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	5	-	72,800	72,800	3,254	-	3,254	69,547	4%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	5	-	345,826	345,826	118,239	-	118,239	227,587	34%
Net Surplus / (Deficit)	442	7,726	-	-	54,761		54,761		
Beginning Cash Balance	9,685	10,105		17,823					
Cash Adjustments	(22)	(9)		-					
Ending Cash Balance	10,105	17,823		17,823	65,229				
Cash Reserves Target	1	-		34,583					

Cash Reserves Target
10% of Annual expenditures

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

Explanation of Revenue Sources:
Revenue generation for the Rental Safety Verification Program (RSVP) will be derived from follow up re-inspection fees and assessments for noncompliance. First and second inspections will have no charges; however, if not compliant after the second inspection, there will be charges requiring follow up inspections to validate compliance. Because this program is new, revenue could vary greatly from current estimates. A transfer from the Economic Development Income Tax (EDIT) Fund (#408) will make up the difference.
Prior to the Rental Safety Verification Program (RSVP), proceeds from the landlord registration (\$5 registration fee per year) were intended to fund Code Enforcement's costs of the program. However, previous guidelines for landlord registrations will be integrated into RSVP while working with landlords.

Explanation of Expenditures, Staffing, and Significant Changes/Variations:
Prior to 2020, the Rental Safety Verification Program (RSVP) was budgeted in the Consolidated Building Fund (#600). Starting in 2020, RSVP will be moved into this fund in order to better track its revenue and expenditures.
From 2019 to 2020, two additional Code Inspectors will be added to expand the program, totaling \$126,887 including wages and benefits. Health insurance increases and a 2% cost of living increase for non-bargaining staff also attributed to increased personnel expense.
Professional Services increased by \$54,000 for a professional service agreement with St. Vincent de Paul Society to provide relocation services to displaced residents as a result of uninhabitable homes.

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Fund Name	Code Enforcement Fund					Fund Number	230			
Fund Type	Special Revenue Funds									
Control	City Funds									
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
Revenue										
Licenses & Permits	-	-	31,200	31,200	21,195		21,195	10,005	68%	
Charges for Services	-	-	53,250	53,250	30,782		30,782	22,469	58%	
Fines, Forfeitures, and Fees	-	-	304,000	302,000	308,911		308,911	(6,911)	102%	
Interest Earnings	-	-	-	2,000	1,380		1,380	620	69%	
Debt Proceeds	-	-	-	80,000	80,000		80,000	-	100%	
Other Income	-	-	2,725	2,725	2,347		2,347	378	86%	
Interfund Allocation Reimb	-	-	76,927	76,927	51,283		51,283	25,644	67%	
Interfund Transfers In	-	-	3,619,593	3,619,593	2,413,057		2,413,057	1,206,536	67%	
Total Revenue	-	-	4,087,695	4,167,695	2,908,954		2,908,954	1,258,741	70%	
Expenditures by Subdivisions										
Neighborhood Code Enforce.	-	-	2,565,948	2,565,948	1,346,215	41,230	1,387,444	1,178,504	54%	
NEAT Crew	-	-	544,158	544,158	265,370	27,089	292,459	251,699	54%	
Animal Resource Center	-	-	977,589	977,589	624,903	28,515	653,418	324,171	67%	
Total Expenditures	-	-	4,087,695	4,087,695	2,236,488	96,834	2,333,321	1,754,374	57%	
Expenditures by Type										
Personnel										
Salaries & Wages	-	-	1,489,523	1,486,523	910,012	-	910,012	576,511	61%	
Fringe Benefits	-	-	630,253	633,253	384,988	-	384,988	248,265	61%	
Total Personnel	-	-	2,119,776	2,119,776	1,295,000	-	1,295,000	824,776	61%	
Supplies	-	-	163,700	163,700	64,534	14,019	78,553	85,147	48%	
Services & Charges										
Professional Services	-	-	110,300	107,500	26,489	27,065	53,553	53,947	50%	
Printing & Advertising	-	-	24,305	24,305	9,169	357	9,525	14,780	39%	
Utilities	-	-	30,223	30,223	24,427	2,655	27,081	3,142	90%	
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	417,050	153,693	2,134	155,827	261,223	37%	
Interfund Allocations	-	-	814,847	814,847	543,227	-	543,227	271,620	67%	
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	77,287	37,669	114,956	164,344	41%	
Total Services & Charges	-	-	1,804,219	1,804,219	876,953	82,814	959,768	844,451	53%	
Capital	-	-	-	-	-	-	-	-	-	
Total Expenditures	-	-	4,087,695	4,087,695	2,236,488	96,834	2,333,321	1,754,374	57%	
Net Surplus / (Deficit)	-	-	-	80,000	672,466		575,633			
Beginning Cash Balance	-	-		-						
Cash Adjustments	-	-		-						
Ending Cash Balance	-	-		80,000	432,417					
Cash Reserves Target	-	-		408,770						
									Cash Reserves Target	
									10% of Annual expenditures	
Fund Purpose:										
This fund was established in 2020 to track the revenue and expenditures of the Department of Code Enforcement's three main divisions: Neighborhood Code Enforcement (NCE) , South Bend Animal Resource Center (SBARC) , and Neighborhood Enforcement Action Team (NEAT) . The Neighborhood Code Enforcement division upholds and enforces the ordinances of the City of South Bend, the Indiana Unsafe Building Law, and the 2000 International Property Maintenance Code. The South Bend Animal Resource Center division runs the animal resource center (aka animal shelter) and enforces animal welfare laws regarding animal cruelty and neglect per City, State, and Federal regulations. The NEAT division works in tandem with the Neighborhood Code Enforcement division to provide services for environmental clean-ups to homeowners and/or businesses. These clean-ups consist of illegal dumping of household items, tires, building materials, appliances, and any other form of litter and debris. Additional fines may be assessed for failure to comply upon notification.										
Explanation of Revenue Sources:										
Neighborhood Code Enforcement collects revenues from fees for environmental clean-ups, processing abandoned vehicles and ordinance violations. The South Bend Animal Resource Center collects revenues from fees for animal care & control activities such as adoption fees, pet licenses, pet microchipping, and animal surrender fee. These revenues do not cover the expenditures of these divisions. The difference is covered by an interfund transfer from the Economic Development Income Tax (EDIT) Fund (#408). The interfund allocation reimbursement is an internal accounting method to allocate a portion of the Code Enforcement administration personnel costs to the South Bend Animal Resource Center division. This nets out against the allocation expense recorded in this fund.										
Explanation of Expenditures, Staffing, and Significant Changes/Variations:										
In 2020, the Department of Code Enforcement will be restructured from an accounting perspective in order to better track expenditures and align with the fund ordinances established by the Common Council. The Neighborhood Code Enforcement division and South Bend Animal Resource Center division will be moved from the Consolidated Building Fund (#600) into this fund. The Neighborhood Enforcement Action Team (NEAT) division will be moved from the Unsafe Building Fund (#219) into this fund. To see a comparison of revenues and expenditures from 2019 to 2020, see the division summaries and Code Enforcement historical summary.										

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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
Revenue									
Licenses & Permits	31,987	34,657	31,200	31,200	21,195		21,195	10,005	68%
Charges for Services	56,229	57,616	53,250	53,250	30,782		30,782	22,469	58%
Fines, Forfeitures, and Fees	536,051	549,637	515,100	515,175	353,637		353,637	161,538	69%
Interest Earnings	6,027	18,704	200	10,255	7,336		7,336	2,919	72%
Debt Proceeds	-	-	-	80,000	80,000		80,000	-	100%
Other Income	58,590	12,659	3,125	3,125	2,365		2,365	760	76%
Interfund Allocation Reimb	-	73,304	76,927	76,927	51,283		51,283	25,644	67%
Interfund Transfers In	1,665,326	3,210,400	3,865,219	3,865,219	2,576,807		2,576,807	1,288,412	67%
Total Revenue	2,354,210	3,956,977	4,545,021	4,635,151	3,123,405		3,123,405	1,511,747	67%
Expenditures by Fund									
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	118,239	-	118,239	227,587	34%
Unsafe Building Fund (#219)	684,941	592,547	111,500	156,395	97,982	4,960	102,942	53,453	66%
Code Enforcement Fund (#230)	-	-	4,087,695	4,087,695	2,236,488	96,834	2,333,321	1,754,374	57%
Total Expenditures	3,363,542	3,593,937	4,545,021	4,860,459	2,477,124	318,633	2,795,757	2,064,702	58%
Expenditures by Division									
Neighborhood Code Enfor.	1,712,624	1,923,446	2,565,948	2,796,409	1,350,266	242,214	1,592,480	1,203,929	57%
NEAT Crew	448,386	435,893	544,158	580,053	289,266	27,089	316,355	263,698	55%
Rental Safety Verification Program	59,234	144,603	345,826	348,002	120,415	-	120,415	227,587	35%
Unsafe Building	236,555	156,655	111,500	120,500	74,086	4,960	79,046	41,454	66%
Animal Care & Control	906,737	933,341	977,589	1,015,495	643,091	44,370	687,462	328,033	68%
Total Expenditures	3,363,537	3,593,937	4,545,021	4,860,459	2,477,124	318,633	2,795,757	2,064,701	58%
Expenditures by Type									
Personnel									
Salaries & Wages	1,298,997	1,437,429	1,673,201	1,670,201	986,785	-	986,785	683,416	59%
Fringe Benefits	595,651	538,583	712,441	715,441	423,201	-	423,201	292,240	59%
Total Personnel	1,894,648	1,976,013	2,385,642	2,385,642	1,409,986	-	1,409,986	975,656	59%
Supplies	117,767	108,267	170,860	211,141	90,167	20,274	110,441	100,701	52%
Services & Charges									
Professional Services	172,494	177,400	180,600	188,183	46,575	32,216	78,790	109,393	42%
Printing & Advertising	8,771	11,255	28,305	28,305	9,169	357	9,525	18,780	34%
Utilities	31,852	34,801	30,223	30,223	24,427	2,655	27,081	3,142	90%
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	429,653	155,470	10,559	166,030	263,623	39%
Interfund Allocations	517,905	719,048	814,847	814,847	543,227	-	543,227	271,620	67%
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	155,442	239,638	395,079	243,992	62%
Interfund Transfers Out	27,500	-	-	-	-	-	-	-	-
Total Services & Charges	1,271,127	1,453,091	1,988,519	2,263,676	976,971	298,360	1,275,331	988,345	56%
Capital	80,000	56,567	-	-	-	-	-	-	-
Total Expenditures	3,363,542	3,593,937	4,545,021	4,860,459	2,477,124	318,633	2,795,757	2,064,702	58%
Net Surplus / (Deficit)	(1,009,331)	363,040	-	(225,308)	646,281		327,647		

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

Fund Name	Central Services						Fund Number	222	
Fund Type	Internal Service Funds								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		
Revenue									
Licenses & Permits	4,107	3,320	4,440	4,440	910		910	3,530	20%
Charges for Services	2,806,873	7,496,447	8,304,859	8,304,933	4,599,317		4,599,317	3,705,616	55%
Interest Earnings	10,656	22,362	12,000	12,000	6,938		6,938	5,062	58%
Other Income	5,006,296	5,417,866	4,944,250	4,944,350	34,403		34,403	4,909,947	1%
Interfund Allocation Reimb	392,410	610,726	122,143	122,143	81,423		81,423	40,720	67%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	8,220,343	13,550,721	13,387,692	13,387,866	4,722,991		4,722,991	8,664,875	35%
Expenditures by Division									
Equipment Services	2,639,137	7,000,441	7,812,107	8,017,413	4,311,135	16,475	4,327,609	3,689,804	54%
Central Stores	245,265	284,301	-	26	26	-	26	-	99%
Print Shop	142,462	160,886	10,018	13,581	9,726	515	10,241	3,340	75%
Radio Shop	279,334	230,894	275,518	276,224	144,964	1,299	146,263	129,961	53%
Building Maintenance	208,440	177,588	213,243	213,243	122,336	-	122,336	90,907	57%
Facilities Management	-	120,439	122,143	122,143	65,037	-	65,037	57,106	53%
Utilities & Services	4,528,950	4,950,465	4,870,250	4,994,540	-	-	-	4,994,540	0%
Sustainability	304,308	6,002	-	-	-	-	-	-	-
Total Expenditures	8,347,896	12,931,016	13,303,279	13,637,170	4,653,224	18,289	4,671,513	8,965,658	34%
Expenditures by Type									
Personnel									
Salaries & Wages	2,061,867	1,920,693	2,092,572	2,092,572	1,162,837	-	1,162,837	929,735	56%
Fringe Benefits	930,977	731,886	894,766	894,766	513,207	-	513,207	381,559	57%
Total Personnel	2,992,844	2,652,580	2,987,338	2,987,338	1,676,043	-	1,676,043	1,311,294	56%
Supplies	134,464	4,515,181	4,870,798	4,888,320	2,517,255	3,866	2,521,122	2,367,198	52%
Services & Charges									
Professional Services	30,814	8,439	13,000	13,000	-	6,000	6,000	7,000	46%
Printing & Advertising	4,809	715	7,821	7,821	397	371	768	7,053	10%
Utilities	4,587,384	5,013,625	4,935,174	5,059,464	41,558	-	41,558	5,017,906	1%
Education & Training	12,049	4,603	20,050	20,900	7,039	-	7,039	13,861	34%
Travel	1,251	481	4,000	3,577	-	-	-	3,577	0%
Repairs & Maintenance	61,011	56,339	54,400	58,588	41,304	4,239	45,543	13,045	78%
Interfund Allocations	411,263	648,014	306,521	306,521	204,349	-	204,349	102,172	67%
Debt Service Principal	13,606	14,248	14,818	14,818	10,038	1,520	11,558	3,260	78%
Debt Service Interest & Fees	1,566	1,029	463	463	373	11	384	79	83%
Grants & Subsidies	5,320	2,434	-	-	-	-	-	-	-
Other Services & Charges	14,514	13,329	17,405	19,869	8,376	2,282	10,658	9,211	54%
Interfund Transfers Out	77,000	-	71,491	256,491	146,491	-	146,491	110,000	57%
Total Services & Charges	5,220,588	5,763,256	5,445,143	5,761,512	459,925	14,423	474,348	5,287,164	8%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	8,347,896	12,931,016	13,303,279	13,637,170	4,653,224	18,289	4,671,513	8,965,656	34%
Net Surplus / (Deficit)	(127,553)	619,705	84,413	(249,304)	69,767		51,478		
Beginning Cash Balance	1,085,494	1,003,425		1,455,158					
Cash Adjustments	45,485	(167,972)		-					
Ending Cash Balance	1,003,425	1,455,158		1,205,854	1,509,429				
Cash Reserves Target	381,895	798,055		864,263					

Cash Reserves Target
10% of Annual expenditures, excluding utility accounting

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

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

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

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

Fund Name	Central Services Capital					Fund Number	224		
Fund Type	Internal Service Funds								
Control	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
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%
Total Revenue	79,734	3,218	73,491	258,491	146,481		146,481	112,010	57%
Expenditures by Type									
Supplies	8,905	4,718	-	5,501	5,501	-	5,501	-	100%
Services & Charges									
Repairs & Maintenance	18,697	63,060	63,000	63,000	-	22,690	22,690	40,310	36%
Debt Service Principal	-	3,881	7,711	2,210	-	-	-	2,210	0%
Debt Service Interest & Fees	-	365	780	780	-	-	-	780	0%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	18,697	67,305	71,491	65,990	-	22,690	22,690	43,300	34%
Capital	77,871	77,795	-	208,194	136,492	61,869	198,361	9,833	95%
Total Expenditures	105,474	149,818	71,491	279,685	141,992	84,559	226,552	53,133	81%
Net Surplus / (Deficit)	(25,740)	(146,601)	2,000	(21,194)	4,489		(80,071)		
Beginning Cash Balance	194,599	168,196		21,921				Cash Reserves Target	
Cash Adjustments	(664)	326		-				No reserve requirement - Capital fund - spend down to zero	
Ending Cash Balance	168,196	21,921		727	26,448				
Cash Reserves Target	-	-		-					

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

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

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

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	70,377	117,720	28,722	58,722	43,134		43,134	15,588	73%
Other Income	703,577	989,555	2,000	1,494,473	1,494,471		1,494,471	2	100%
Interfund Allocation Reimb	2,053,107	3,944,597	2,914,500	2,914,500	1,942,992		1,942,992	971,508	67%
Interfund Transfers In	-	-	-	49,087	49,087		49,087	-	100%
Total Revenue	2,827,061	5,051,872	2,945,222	4,516,782	3,529,684		3,529,684	987,098	78%

Expenditures by Division									
Safety/Risk Management	225,183	232,240	213,267	213,267	115,791	1,079	116,870	96,397	55%
Liability Insurance	715,424	677,290	815,000	815,000	761,414	-	761,414	53,586	93%
Business Insurance	1,380,506	742,777	2,001,965	2,096,092	471,026	18,635	489,660	1,606,432	23%
Workers' Compensation	1,264,573	1,479,416	1,029,000	1,029,095	997,676	9,155	1,006,831	22,264	98%
Catastrophic Events	208,887	650,224	-	968,627	910,299	41,328	951,627	17,000	98%
Total Expenditures	3,794,574	3,781,947	4,059,232	5,122,081	3,256,206	70,196	3,326,402	1,795,679	65%

Expenditures by Type									
Personnel									
Salaries & Wages	188,273	152,168	162,412	162,412	79,056	-	79,056	83,356	49%
Fringe Benefits	85,214	61,226	67,612	67,612	29,955	-	29,955	37,657	44%
Other Personnel Costs	37,684	33,353	40,000	40,095	11,193	9,155	20,347	19,748	51%
Total Personnel	311,170	246,747	270,024	270,119	120,204	9,155	129,358	140,761	48%

Supplies	10,108	51,453	12,950	12,950	1,709	150	1,859	11,091	14%
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Services & Charges									
Professional Services	903,446	521,468	984,929	1,082,556	381,605	18,635	400,240	682,316	37%
Printing & Advertising	-	-	483	483	-	-	-	483	0%
Education & Training	13,336	29,927	20,000	20,000	6,285	-	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	982	-	982	1,018	49%
Interfund Allocations	111,929	144,621	77,446	77,446	51,630	-	51,630	25,816	67%
Insurance	1,640,270	2,010,853	1,535,000	1,535,000	1,632,398	-	1,632,398	(97,398)	106%
Other Services & Charges	565,379	169,766	1,153,400	1,149,900	150,738	929	151,667	998,233	13%
Interfund Transfers Out	25,425	-	-	-	-	-	-	-	-
Total Services & Charges	3,367,932	2,910,989	3,776,258	3,870,385	2,223,995	19,564	2,243,558	1,626,827	58%

Capital	105,364	572,758	-	968,627	910,299	41,328	951,627	17,000	98%
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Total Expenditures	3,794,574	3,781,947	4,059,232	5,122,081	3,256,206	70,196	3,326,402	1,795,679	65%
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Net Surplus / (Deficit)	(967,513)	1,269,925	(1,114,010)	(605,299)	273,478		203,281		
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Beginning Cash Balance	4,674,728	3,696,778		4,961,426					
Cash Adjustments	(10,437)	(5,277)		-					
Ending Cash Balance	3,696,778	4,961,426		4,356,127	5,276,772				
Cash Reserves Target	1,897,287	1,890,973		2,561,041					

Cash Reserves Target
50% of Annual expenditures

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

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

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

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

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interfund Allocation Reimb	6,788,985	7,991,331	6,656,930	6,656,930	4,437,950		4,437,950	2,218,980	67%
Charges for Services	-	92,585	-	111,796	111,796		111,796	-	100%
Other Income	47,427	66,798	32,690	36,513	33,531		33,531	2,982	92%
Donations	100,000	-	-	-	-		-	-	-
Interest Earnings	30,723	67,048	10,000	25,000	16,601		16,601	8,399	66%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	6,967,135	8,217,762	6,699,620	6,830,239	4,599,877		4,599,877	2,230,361	67%

Expenditures by Division										
311 Call Center	526,971	519,646	578,196	579,154	360,559		252	360,811	218,343	62%
Innovation & Technology	5,264,986	7,348,706	6,828,730	9,038,406	5,292,599	1,955,708	7,248,308	1,790,098	80%	
Total Expenditures	5,791,956	7,868,352	7,406,926	9,617,560	5,653,158	1,955,961	7,609,119	2,008,441	79%	

Expenditures by Type									
Personnel									
Salaries & Wages	1,558,863	1,689,240	1,981,340	1,967,525	1,192,751	-	1,192,751	774,774	61%
Fringe Benefits	619,247	569,382	748,836	762,651	458,171	-	458,171	304,480	60%
Total Personnel	2,178,109	2,258,622	2,730,176	2,730,176	1,650,922	-	1,650,922	1,079,254	60%

Supplies	119,984	169,850	164,850	178,260	33,740	18,992	52,732	125,528	30%
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Services & Charges									
Professional Services	710,365	1,065,128	615,700	2,046,094	828,894	933,320	1,762,214	283,880	86%
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	9,162	7,900	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	2,309,695	873,548	3,183,243	318,090	91%
Interfund Allocations	5,211	6,785	5,911	5,911	3,939	-	3,939	1,972	67%
Debt Service Principal	209,189	391,117	522,557	522,557	376,989	84,204	461,193	61,364	88%
Debt Service Interest & Fees	26,836	52,924	49,356	49,356	42,719	6,809	49,528	(172)	100%
Grants & Subsidies	25,000	-	-	-	-	-	-	-	-
Other Services & Charges	234,530	287,902	388,624	475,085	388,709	31,187	419,896	55,189	88%
Interfund Transfers Out	-	600,000	-	-	-	-	-	-	-
Total Services & Charges	3,493,863	5,439,880	4,511,900	6,709,124	3,968,496	1,936,968	5,905,464	803,659	88%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	5,791,956	7,868,352	7,406,926	9,617,560	5,653,158	1,955,961	7,609,119	2,008,441	79%
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Net Surplus / (Deficit)	1,175,179	349,410	(707,306)	(2,787,321)	(1,053,281)		(3,009,241)		
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Beginning Cash Balance	1,589,083	2,758,297		3,108,342					Cash Reserves Target
Cash Adjustments	(5,964)	636		-					
Ending Cash Balance	2,758,297	3,108,342		321,021	2,793,502				No reserve requirement
Cash Reserves Target	-	-		-	-				

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

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

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

City of South Bend, Indiana
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Fund Name	Self-Funded Employee Benefits					Fund Number	711		
Fund Type	Internal Service Funds								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Charges for Services	18,067,948	13,344,016	15,989,183	15,989,733	10,583,921		10,583,921	5,405,812	66%
Other Income	440,913	397,653	385,000	385,703	239,410		239,410	146,293	62%
Interest Earnings	209,508	288,858	77,097	77,097	67,910		67,910	9,187	88%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	18,718,369	14,030,527	16,451,280	16,452,533	10,891,242		10,891,242	5,561,292	66%
Expenditures by Subdivision									
Health Insurance	15,677,149	15,517,230	17,287,245	17,294,968	8,816,539	81,459	8,897,998	8,396,970	51%
Workplace Wellness Clinic	862,693	1,108,117	1,104,308	1,122,404	715,901	401,705	1,117,606	4,798	100%
Employee Wellness	76,217	86,863	91,160	91,160	54,228	16,612	70,840	20,320	78%
Total Expenditures	16,616,059	16,712,210	18,482,713	18,508,532	9,586,668	499,776	10,086,444	8,422,088	54%
Expenditures by Type									
Personnel									
Other Personnel Costs	14,459,995	14,704,500	16,416,939	16,416,939	8,299,677	20,170	8,319,847	8,097,092	51%
Total Personnel	14,459,995	14,704,500	16,416,939	16,416,939	8,299,677	20,170	8,319,847	8,097,092	51%
Supplies	74,825	198,245	85,000	103,096	95,705	2,598	98,304	4,792	95%
Services & Charges									
Professional Services	1,046,223	1,163,954	1,246,508	1,254,231	763,386	477,008	1,240,394	13,837	99%
Printing & Advertising	-	-	100	100	-	-	-	100	0%
Insurance	610,829	632,597	732,666	732,666	426,578	-	426,578	306,088	58%
Other Services & Charges	10,473	12,913	1,500	1,500	1,322	-	1,322	178	88%
Interfund Transfers Out	413,714	-	-	-	-	-	-	-	-
Total Services & Charges	2,081,238	1,809,464	1,980,774	1,988,497	1,191,286	477,008	1,668,294	320,203	84%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	16,616,059	16,712,210	18,482,713	18,508,532	9,586,668	499,776	10,086,444	8,422,087	54%
Net Surplus / (Deficit)	2,102,310	(2,681,683)	(2,031,433)	(2,055,999)	1,304,574		804,798		
Beginning Cash Balance	9,935,961	11,997,127		9,277,319					
Cash Adjustments	(41,144)	(38,125)		-					
Ending Cash Balance	11,997,127	9,277,319		7,221,320	10,512,487				
Cash Reserves Target	4,154,015	4,178,052		4,627,133					
							Cash Reserves Target		
							25% of Annual expenditures		

Fund Purpose:
This fund accounts for insurance and claims relating to employees, including medical, dental, life, flex spending, etc. The City of South Bend is self-insured - it pays medical, dental, and vision claims directly, as opposed to paying an insurance company to pay the claims.

Explanation of Revenue Sources:
Revenues for this fund come from individual departments based on the number of employees taking health insurance based on a per employee rate as set by the Controller's Office on an annual basis, as well as from employee and public safety retiree health insurance premiums.

Explanation of Expenditures and Significant Changes/Variations:
An Employee Wellness Center was opened on January 18, 2016, which was set in place with the understanding that the City should see a drop in claims expenses over time. During the 2019 budget process, it was determined that this fund was overfunded from prior years due to lower than anticipated costs. Therefore, in 2019, the City gave a one-time break in the health insurance cost per employee charged to departments. In 2020, the health insurance cost per employee will increase back to regular rates. Claims are forecasted to increase 5% year over year. The City will continue to closely monitor this fund to ensure the premiums charged to employees and departments remains affordable while allowing the City to maintain excellent benefits for employees.

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Fund Name	Unemployment Compensation					Fund Number	713		
Fund Type	Internal Service Funds								
Control	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	-	-	7,357	7,357	4,418		4,418	2,939	60%
Interest Earnings	3,816	5,213	1,189	1,189	1,043		1,043	146	88%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	3,816	5,213	8,546	8,546	5,462		5,462	3,085	64%
Expenditures by Type									
Personnel									
Other Personnel Costs	20,480	32,957	55,000	55,000	80,489	-	80,489	(25,489)	146%
Total Personnel	20,480	32,957	55,000	55,000	80,489	-	80,489	(25,489)	146%
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	20,480	32,957	55,000	55,000	80,489	-	80,489	(25,489)	146%
Net Surplus / (Deficit)	(16,664)	(27,744)	(46,454)	(46,454)	(75,028)		(75,028)		
Beginning Cash Balance	225,977	208,514		180,911		Cash Reserves Target 25% of Annual expenditures			
Cash Adjustments	(799)	141		-					
Ending Cash Balance	208,514	180,911		134,457	126,941				
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.								

City of South Bend, Indiana
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Fund Name	Parental Leave Fund					Fund Number	714		
Fund Type	Internal Service Funds								
Control	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	163,651	166,529	257,488	257,488	156,385		156,385	101,103	61%
Interest Earnings	467	937	414	464	493		493	(29)	106%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	164,118	167,466	257,902	257,952	156,878		156,878	101,074	61%
Expenditures by Type									
Personnel									
Salaries & Wages	112,882	186,085	253,846	253,846	76,037		76,037	177,809	30%
Total Personnel	112,882	186,085	253,846	253,846	76,037		76,037	177,809	30%
Supplies	-	-	-	-	-		-	-	-
Services & Charges									
Professional Services	-	-	-	-	-		-	-	-
Other Services & Charges	-	-	-	-	-		-	-	-
Interfund Transfers Out	-	-	-	-	-		-	-	-
Total Services & Charges	-	-	-	-	-		-	-	-
Capital	-	-	-	-	-		-	-	-
Total Expenditures	112,882	186,085	253,846	253,846	76,037		76,037	177,809	30%
Net Surplus / (Deficit)	51,237	(18,618)	4,056	4,106	80,841		80,841		
Beginning Cash Balance	-	51,126		32,563			Cash Reserves Target		
Cash Adjustments	(111)	55		-			8% of Annual expenditures - one month reserve		
Ending Cash Balance	51,126	32,563		36,669	99,469				
Cash Reserves Target	9,031	14,887		20,308					

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

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

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

City of South Bend, Indiana
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Fund Name	Rainy Day	Fund Number	102
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Fund Type	Special Revenue Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	183,841	289,770	132,905	132,905	71,855		71,855	61,050	54%
Total Revenue	183,841	289,770	132,905	132,905	71,855		71,855	61,050	54%

Total Expenditures	-	-	-	-	-	-	-	-	-
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Net Surplus / (Deficit)	183,841	289,770	132,905	132,905	71,855	71,855
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Beginning Cash Balance	10,294,137	10,439,531		10,733,474		Cash Reserves Target 3% of total expenditures in previous fiscal year, excluding interfund transfers
Cash Adjustments	(38,447)	4,173		-		
Ending Cash Balance	10,439,531	10,733,474		10,866,379	10,818,457	
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.

**City of South Bend, Indiana
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Fund Name	Gift, Donation, Bequest	Fund Number	217
Fund Type	Special Revenue Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	2,481	13,279	4,613	5,313	5,480		5,480	(167)	103%
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	39,282		39,282	718	98%
Pokagon Band Donation - Bowman C	-	100,000	-	100,000	100,000		100,000	-	100%
Total Revenue	111,231	745,975	451,356	567,463	596,775		596,775	(29,312)	105%

Expenditures by Project									
Wayfinding Signage Project	11,524	53,988	-	57,944	50,986	6,958	57,944	-	100%
Bloomberg Mayors Challenge	-	127,296	286,028	550,198	219,742	326,370	546,112	4,086	99%
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	40,138	22,501	62,640	49,635	56%
Animal Resource Center	34,604	38,658	35,000	35,000	6,450	2,159	8,609	26,391	25%
Pokagon Band Donation	-	-	-	-	-	-	-	-	-
Total Expenditures	46,800	241,853	356,678	791,067	323,967	357,988	681,955	109,112	86%

Expenditures by Type									
Supplies	322	-	5,000	5,000	-	-	-	5,000	0%
Services & Charges									
Professional Services	42,669	218,362	308,328	630,442	274,778	335,487	610,265	20,177	97%
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	42,539	22,501	65,040	57,235	53%
Grants & Subsidies	-	15,831	9,000	9,000	-	-	-	9,000	0%
Other Services & Charges	2,795	-	2,700	2,700	-	-	-	2,700	0%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	46,478	241,853	351,678	786,067	323,967	357,988	681,955	104,112	87%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	46,800	241,853	356,678	791,067	323,967	357,988	681,955	109,112	86%
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Net Surplus / (Deficit)	64,431	504,122	94,678	(223,604)	272,809		(85,180)		
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Beginning Cash Balance	100,898	164,817		668,273					Cash Reserves Target
Cash Adjustments	(512)	(665)		-					
Ending Cash Balance	164,817	668,273		444,669	973,153				No reserve requirement
Cash Reserves Target	-	-		-					

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

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

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

City of South Bend, Indiana
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Fund Name	Loss Recovery	Fund Number	227
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Fund Type	Special Revenue Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	12,871	16,668	4,579	4,579	4,053		4,053	526	89%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	12,871	16,668	4,579	4,579	4,053		4,053	526	89%

Expenditures by Type									
Services & Charges									
Professional Services	73,065	1,211	-	-	-	-	-	-	-
Other Services & Charges	135,000	36,100	-	200,000	126,896	73,104	200,000	-	100%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	208,065	37,311	-	200,000	126,896	73,104	200,000	-	100%

Capital	24,273	-	-	-	-	-	-	-	-
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Total Expenditures	232,338	37,311	-	200,000	126,896	73,104	200,000	-	100%
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Net Surplus / (Deficit)	(219,467)	(20,643)	4,579	(195,421)	(122,843)		(195,947)		
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Beginning Cash Balance	847,926	625,798		605,471		Cash Reserves Target			
Cash Adjustments	(2,661)	315		-					
Ending Cash Balance	625,798	605,471		410,050	610,264	No reserve requirement			
Cash Reserves Target	-	-		-					

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

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

Explanation of Expenditures and Significant Changes/Variations:
In 2019, this fund was used to fund legal professional services related to environmental issues and granular activated carbon reconditioning.

City of South Bend, Indiana
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Fund Name	Human Rights Federal Grant						Fund Number	258		
Fund Type	Special Revenue Funds									
Control	City Funds									
	2018	2019	2020	2020	2020	2020	Total		Percent of	
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Budget	Percent of	
			Budget	Budget	Actual	Encumbrances	& Encumb.	Balance	Budget	
Revenue										
Intergov./ Grants	74,580	247,060	138,200	138,200	-		-	138,200	0%	
Charges for Services	-	-	-	-	6,833		6,833	(6,833)	-	
Interest Earnings	8,862	12,491	5,978	5,978	1,088		1,088	4,890	18%	
Other Income	23,303	312	7,050	7,050	-		-	7,050	0%	
Interfund Transfers In	-	-	-	-	-		-	-	-	
Total Revenue	106,745	259,863	151,228	151,228	7,922		7,922	143,307	5%	
Expenditures by Subdivision										
General	23,369	76,493	3,000	29,525	13,061		13,464	26,525	3,000	90%
EEOC	41,941	103,333	131,274	132,941	67,132		6,877	74,009	58,932	56%
HUD	84,003	87,503	108,174	108,174	58,504		-	58,504	49,670	54%
Total Expenditures	149,313	267,329	242,448	270,640	138,697		20,341	159,038	111,602	59%
Expenditures by Type										
Personnel										
Salaries & Wages	52,886	119,255	135,130	135,130	81,570		-	81,570	53,560	60%
Fringe Benefits	25,756	35,042	49,418	49,418	25,385		-	25,385	24,033	51%
Total Personnel	78,642	154,296	184,548	184,548	106,955		-	106,955	77,593	58%
Supplies	1,772	1,330	2,000	2,000	1,587		210	1,797	203	90%
Services & Charges										
Professional Services	37,812	21,691	27,800	32,467	18,000		6,667	24,667	7,800	76%
Printing & Advertising	15,369	-	4,000	23,200	10,215		9,000	19,215	3,985	83%
Education & Training	15	3,709	3,500	8,500	960		4,464	5,424	3,076	64%
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	980		-	980	4,845	17%
Interfund Transfers Out	-	76,493	-	-	-		-	-	-	-
Total Services & Charges	68,899	111,703	55,900	84,092	30,156		20,131	50,287	33,806	60%
Capital	-	-	-	-	-		-	-	-	-
Total Expenditures	149,313	267,329	242,448	270,640	138,697		20,341	159,038	111,602	59%
Net Surplus / (Deficit)	(42,567)	(7,467)	(91,220)	(119,412)	(130,775)		(151,116)			
Beginning Cash Balance	572,740	528,434		521,051						
Cash Adjustments	(1,739)	84		-						
Ending Cash Balance	528,434	521,051		401,639	405,010					
Cash Reserves Target	-	-		-						
							Cash Reserves Target			
							No reserve requirement - Grant fund - spend down to zero			

Fund Purpose:

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

Explanation of Revenue Sources:

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

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

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

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

Fund Name	COVID-19 Response	Fund Number	264
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Fund Type	Special Revenue Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	-	-	-	-	755,321		755,321	(755,321)	-
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	-	-	-	-	755,321		755,321	(755,321)	-

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

Supplies	-	-	-	76,104	149,050	73,483	222,533	(146,429)	292%
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Services & Charges									
Professional Services	-	-	-	5,390	2,500	-	2,500	2,890	46%
Printing & Advertising	-	-	-	-	2,792	-	2,792	(2,792)	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	1,484	1,566	-	1,566	(82)	106%
Interfund Allocations	-	-	-	-	-	-	-	-	-
Debt Service Principal	-	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	1,932,293	1,546,285	1,461,182	3,007,466	(1,075,173)	156%
Insurance	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	9,459	25,650	30,928	56,578	(47,119)	598%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	1,948,626	1,578,793	1,492,110	3,070,902	(1,122,276)	158%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	-	-	-	2,025,075	1,727,843	1,565,593	3,293,436	(1,268,360)	163%
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Net Surplus / (Deficit)	-	-	-	(2,025,075)	(972,522)		(2,538,115)		
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Beginning Cash Balance	-	-	-	-	-				
Cash Adjustments	-	-	-	-	-				
Ending Cash Balance	-	-	-	(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
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Fund Name	County Option Income Tax					Fund Number	404		
Fund Type	Special Revenue Funds								
Control	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Local Income Taxes	12,339,734	12,879,847	12,440,774	13,764,809	9,617,884		9,617,884	4,146,925	70%
Intergov./ Grants	-	12,500	-	-	-		-	-	-
Interest Earnings	182,755	348,410	100,000	100,000	84,744		84,744	15,256	85%
Debt Proceeds	-	-	-	2,262,160	2,262,160		2,262,160	-	100%
Donations	-	5,000	-	-	-		-	-	-
Other Income	657,457	83,772	40,000	322,056	198,306		198,306	123,750	62%
Interfund Transfers In	324,159	927,077	-	-	-		-	-	-
Total Revenue	13,504,106	14,256,606	12,580,774	16,449,025	12,163,095		12,163,095	4,285,931	74%
Expenditures by Activity									
General City	1,595,318	1,684,386	2,841,456	3,181,123	2,151,066	293,390	2,444,456	736,667	77%
Finance	-	22,973	-	-	-	-	-	-	-
Legal Dept	57,389	10,400	50,000	50,000	3,441	-	3,441	46,560	7%
Information Technology	495	1,375,412	33,414	1,710,664	1,557,454	129,342	1,686,796	23,868	99%
Police Programs and Grants	40,000	40,000	40,000	40,000	40,000	-	40,000	-	100%
Police Other	2,805,226	1,618,739	1,684,757	1,684,757	786,926	603,640	1,390,566	294,191	83%
Fire Other	166,390	926,579	-	-	-	-	-	-	-
Vacant & Abandoned Houses	-	380,612	250,000	517,640	232,822	19,250	252,072	265,568	49%
Community Investment	949,592	1,083,688	170,000	1,471,085	281,701	1,080,063	1,361,764	109,321	93%
Park Maintenance	1,476,733	751,050	1,808,672	1,808,672	1,274,749	267,245	1,541,995	266,677	85%
Engineering	17,400	207,469	200,000	254,743	87,862	25,924	113,786	140,957	45%
Streets	71,004	1,978,142	2,447,750	2,464,835	1,603,740	5,179	1,608,919	855,916	65%
Curb & Sidewalk	1,500,000	1,500,000	1,500,000	1,500,000	1,000,000	-	1,000,000	500,000	67%
Local Roads & Streets	12,755	-	-	-	-	-	-	-	-
Street Signals & Lighting	1,614,522	1,729,535	1,554,725	1,554,725	1,273,836	-	1,273,836	280,889	82%
Total Expenditures	10,306,824	13,308,985	12,580,774	16,238,244	10,293,598	2,424,034	12,717,632	3,520,614	78%
Expenditures by Type									
Supplies	680,965	207,469	200,000	256,243	91,970	27,424	119,394	136,849	47%
Services & Charges									
Professional Services	244,535	1,675,224	130,000	2,085,695	1,636,031	267,273	1,903,304	182,391	91%
Printing & Advertising	-	-	-	500	500	-	500	-	100%
Utilities	1,614,522	1,729,535	1,554,725	1,554,725	1,273,836	-	1,273,836	280,889	82%
Repairs & Maintenance	1,483,180	725,734	762,271	910,578	756,305	98,641	854,946	55,632	94%
Interfund Allocations	6,873	8,631	8,633	8,633	5,757	-	5,757	2,876	67%
Debt Service Principal	1,519,775	1,557,180	1,620,219	1,620,219	780,469	572,243	1,352,712	267,507	83%
Debt Service Interest & Fees	126,666	90,721	97,952	97,952	28,328	31,397	59,725	38,227	61%
Grants & Subsidies	1,285,117	1,318,244	335,991	1,143,940	310,605	833,412	1,144,018	(78)	100%
Other Services & Charges	430,460	1,009,336	1,509,492	1,777,132	1,050,064	291,243	1,341,308	435,824	75%
Interfund Transfers Out	2,787,600	4,764,329	6,361,491	6,361,491	4,240,995	-	4,240,995	2,120,496	67%
Total Services & Charges	9,498,728	12,878,933	12,380,774	15,560,865	10,082,890	2,094,211	12,177,101	3,383,764	78%
Capital	127,132	222,583	-	421,136	118,738	302,399	421,136	-	100%
Total Expenditures	10,306,824	13,308,985	12,580,774	16,238,244	10,293,598	2,424,034	12,717,632	3,520,613	78%
Net Surplus / (Deficit)	3,197,281	947,621	-	210,781	1,869,497		(554,536)		
Beginning Cash Balance	8,614,576	11,770,743		12,724,697					
Cash Adjustments	(41,114)	6,333		-					
Ending Cash Balance	11,770,743	12,724,697		12,935,478	12,781,977				
Cash Reserves Target	5,153,412	6,654,492		8,119,122					
							Cash Reserves Target		
							50% of Annual expenditures		

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

City of South Bend, Indiana
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Fund Name	Cumulative Capital Development	Fund Number	406
Fund Type	Capital Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	436,677	455,002	415,213	415,213	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	623		623	207	75%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	483,526	505,207	425,543	435,834	258,494		258,494	177,340	59%

Expenditures by Type									
Services & Charges									
Debt Service Principal	549,419	498,598	550,179	550,179	335,677	154,869	490,545	59,634	89%
Debt Service Interest & Fees	25,983	40,678	37,638	37,638	19,163	13,301	32,464	5,174	86%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	575,402	539,276	587,817	587,817	354,840	168,169	523,009	64,808	89%
Capital	-	271,112	-	14,388	12,970	1,419	14,389	(1)	100%
Total Expenditures	575,402	810,388	587,817	602,205	367,810	169,588	537,398	64,807	89%

Net Surplus / (Deficit)	(91,876)	(305,181)	(162,274)	(166,371)	(109,315)		(278,903)
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Beginning Cash Balance	622,016	528,040		223,617		Cash Reserves Target No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	(2,101)	758		-		
Ending Cash Balance	528,040	223,617		57,246	148,836	
Cash Reserves Target	-	-		-		

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

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

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

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

Fund Name	Cumulative Capital Improvement					Fund Number	407		
Fund Type	Capital Funds								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget		Encumbrances	& Encumb.		Budget
Revenue									
Intergov./ Shared Revenues	236,379	231,026	240,933	240,933	107,135		107,135	133,798	44%
Interest Earnings	5,563	14,444	8,500	8,500	4,092		4,092	4,408	48%
Other Income	25,000	25,000	-	25,000	18,750		18,750	6,250	75%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	266,942	270,470	249,433	274,433	129,977		129,977	144,456	47%
Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	249,500	-	250,000	250,000	166,668	-	166,668	83,332	67%
Total Services & Charges	249,500	-	250,000	250,000	166,668	-	166,668	83,332	67%
Capital	-	28,000	180,000	180,000	-	-	-	180,000	0%
Total Expenditures	249,500	28,000	430,000	430,000	166,668	-	166,668	263,332	39%
Net Surplus / (Deficit)	17,442	242,470	(180,567)	(155,567)	(36,691)		(36,691)		
Beginning Cash Balance	430,948	446,760		689,015					
Cash Adjustments	(1,631)	(215)		-					
Ending Cash Balance	446,760	689,015		533,448	674,009				
Cash Reserves Target	-	-		-					
								Cash Reserves Target	
								No reserve requirement - Capital fund - spend down to zero	
Fund Purpose:	This fund was established in 1966 to account for the receipt of cigarette tax revenue designated to be used solely for capital improvements. (Ordinance no. 4832-66)								
Explanation of Revenue Sources:	This fund receives cigarette tax revenue. Other Income is \$25,000 from the South Bend School Corporation for rental of property. This fund also receives revenue from interest earned on the fund's cash balance.								
Explanation of Expenditures and Significant Changes/Variations:	In 2018, the 2011 Century Center Refunding Bond was paid off. In 2019, \$28,000 was used to purchase furniture for the Howard Park Renovation Project, part of the greater My SB Parks & Trails Project that is being managed by the Venues, Parks & Arts Department. In 2020, this fund will be used for Department of Community Investment (DCI) activities: \$100,000 for the Burke Building stabilization project and \$80,000 for the Complete Streets Transportation project. In 2021, DCI will implement an alley improvement pilot program at \$50,000 a year.								

City of South Bend, Indiana

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August 31, 2020

Fund Name	Economic Development Income Tax	Fund Number	408
Fund Type	Special Revenue Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Local Income Taxes	11,885,489	12,474,651	12,098,890	13,381,005	9,325,680		9,325,680	4,055,325	70%
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	123,246		123,246	131,076	48%
Other Income	598,182	160,625	150,000	151,188	151,188		151,188	-	100%
Interfund Transfers In	-	178,534	-	-	-		-	-	-
Total Revenue	13,099,020	13,632,466	12,857,872	14,153,675	9,967,274		9,967,274	4,186,401	70%

Expenditures by Activity									
General City	2,996,975	-	76,233	76,233	50,821	-	50,821	25,412	67%
Finance	-	19,365	-	-	-	-	-	-	-
PSAP	2,395,284	2,818,011	2,799,865	3,004,638	2,207,894	691,640	2,899,534	105,104	97%
Neighborhood Code Enforcement	1,258,252	2,288,841	2,184,021	2,184,021	1,456,013	-	1,456,013	728,008	67%
Rental Unit Inspection	-	75,718	245,626	245,626	163,750	-	163,750	81,876	67%
Unsafe Building	-	-	544,158	544,158	362,770	-	362,770	181,388	67%
AC&C General	820,662	845,841	891,414	891,414	594,274	-	594,274	297,140	67%
Community Investment	1,209,809	4,225,555	5,415,149	8,370,915	2,556,148	2,253,590	4,809,738	3,561,177	57%
2015 Park Bond	750	410,020	378,506	378,506	252,975	-	252,975	125,531	67%
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%
Total Expenditures	10,719,482	11,343,276	12,857,872	16,072,972	8,001,293	2,964,043	10,965,336	5,107,636	68%

Expenditures by Type									
Services & Charges									
Professional Services	2,528,862	3,267,745	3,635,865	3,729,399	2,157,417	750,939	2,908,357	821,043	78%
Printing & Advertising	606	350	45,000	45,000	229	50	279	44,721	1%
Utilities	1,281	3,274	-	45,781	36,469	9,110	45,579	202	100%
Repairs & Maintenance	133,329	626,634	175,250	234,109	82,879	19,323	102,201	131,908	44%
Debt Service Principal	-	100,000	165,000	301,441	255,961	-	255,961	45,480	85%
Debt Service Interest & Fees	750	115,237	158,650	226,982	197,912	-	197,912	29,070	87%
Grants & Subsidies	964,922	975,685	1,915,000	4,639,968	863,892	2,178,620	3,042,512	1,597,456	66%
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	4,406,534	-	4,406,534	2,201,573	67%
Total Services & Charges	10,669,652	10,915,507	12,707,872	15,835,787	8,001,293	2,958,043	10,959,336	4,876,453	69%

Capital	49,830	427,769	150,000	237,185	-	6,000	6,000	231,185	3%
Total Expenditures	10,719,482	11,343,276	12,857,872	16,072,972	8,001,293	2,964,043	10,965,336	5,107,638	68%

Net Surplus / (Deficit)	2,379,538	2,289,191	-	(1,919,297)	1,965,981		(998,061)		
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Beginning Cash Balance	12,770,240	15,097,440		17,389,466					
Cash Adjustments	(52,337)	2,835		-					
Ending Cash Balance	15,097,440	17,389,466		15,470,169	19,667,870				
Cash Reserves Target	5,359,741	5,671,638		8,036,486					

Cash Reserves Target
50% of Annual expenditures

Fund Purpose:
 This fund accounts for the receipt and expense of Economic Development Income Tax (EDIT) revenue. This fund is a source of bonding capacity for the City and efforts are made to keep significant cash reserves in order to receive a higher credit rating and lower interest rates.

Explanation of Revenue Sources:
 This fund receives Economic Development Income Tax (EDIT) revenue. The City of South Bend receives an allocated share of the 0.4% income tax on wages within St. Joseph County. For the revenue forecast, EDIT revenue is budgeted to increase about 2% per year. Other Income is from the sale of properties held for resale by the Department of Community Investment. This fund also receives revenue from interest earned on the fund's cash balance.
 The final payment of the TJX job penalty amount of \$354,660 will be received in 2020. The job penalty fines were assessed because the company A.J. Wright violated its development agreement with the city, under which it benefited from a taxpayer-funded incentive package worth more than \$10 million. TJX, the parent company of A.J. Wright, has been paying the job penalty fines since 2011.

Explanation of Expenditures and Significant Changes/Variations:
 The fund is used to pay for debt service on the 2014 PSAP (Public Safety Answering Point-the consolidated county-wide 911 call center) Bonds, the 2015 Parks Bonds, and the 2018 Zoo Bonds. It also pays for various economic development initiatives and interfund transfers to the fund the Department of Community Investment (DCI) administration (Fund #211) and the Department of Code Enforcement (Fund #219 & #230). In 2020, Department of Community Investment (DCI) activities formerly paid out of the County Option Income Tax (COIT) Fund (#404) will be moved into this fund in order to consolidate DCI expenditures. 2020 budgeted expenditures include: \$220K for permanent supportive housing, \$200K for weather amnesty, \$300K for two neighborhood plans, \$210K for IT start-up costs for the Plan Commission, \$175K for neighborhood organization support, \$275K for façade matching grants, \$500K for small business development (including workforce programming), \$50K for an alley stabilization pilot program, \$100K for Complete Streets Transportation projects, \$330K for expenses related to Redevelopment owned properties, \$40K for promotion of new DCI programs, \$115K for the South Bend Chamber of Commerce.

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Fund Name	Equipment/Vehicle Leasing	Fund Number	750
Fund Type	Capital Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	31,472	16,783	-	680	676		676	4	99%
Debt Proceeds	6,638,312	1,472,985	4,329,076	4,329,076	-		-	4,329,076	0%
Interfund Transfers In	101,776	-	-	-	-		-	-	-
Total Revenue	6,771,560	1,489,768	4,329,076	4,329,756	676		676	4,329,080	0%

Expenditures by Type									
Services & Charges									
Debt Service Principal	-	91,941	-	-	355,128	-	355,128	(355,128)	-
Debt Service Interest & Fees	500	9,172	-	-	12,324	-	12,324	(12,324)	-
Other Services & Charges	217,125	250	-	-	-	-	-	-	-
Interfund Transfers Out	219,861	-	-	-	1,752	-	1,752	(1,752)	-
Total Services & Charges	437,486	101,364	-	-	369,204	-	369,204	(369,204)	-
Capital	6,990,658	3,313,965	4,329,076	4,590,138	300,278	-	300,278	4,289,860	7%
Total Expenditures	7,428,144	3,415,328	4,329,076	4,590,138	669,482	-	669,482	3,920,656	15%

Net Surplus / (Deficit)	(656,584)	(1,925,560)	-	(260,382)	(668,806)	(668,806)
Beginning Cash Balance	3,598,717	2,942,035		1,016,476		Cash Reserves Target
Cash Adjustments	(98)	1		-		No reserve requirement - Capital lease fund - spend down to zero
Ending Cash Balance	2,942,035	1,016,476		756,094	347,672	
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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Fund Name	South Bend Redevelopment Authority	Fund Number	752
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Fund Type	Debt Service Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	4,699	6,383	4,500	4,500	2,304		2,304	2,196	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%
Total Revenue	3,119,699	2,873,761	2,875,000	2,875,000	2,673,804		2,673,804	201,196	93%

Expenditures by Type									
Services & Charges									
Debt Service Principal	1,915,000	1,725,000	1,790,000	1,790,000	1,790,000	-	1,790,000	-	100%
Debt Service Interest & Fees	1,192,219	1,136,669	1,075,613	1,075,613	1,040,663	-	1,040,663	34,950	97%
Interfund Transfers Out	324,220	-	-	-	-	-	-	-	-
Total Services & Charges	3,431,439	2,861,669	2,865,613	2,865,613	2,830,663	-	2,830,663	34,950	99%

Total Expenditures	3,431,439	2,861,669	2,865,613	2,865,613	2,830,663	-	2,830,663	34,950	99%
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Net Surplus / (Deficit)	(311,740)	12,092	9,387	9,387	(156,858)		(156,858)		
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Beginning Cash Balance	522,232	210,492		222,584		Cash Reserves Target			
Cash Adjustments	-	-		-					
Ending Cash Balance	210,492	222,584		231,971	1,301,991				
Cash Reserves Target	210,492	222,584		231,971		100% cash reserves per bond covenants			

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

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

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

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

City of South Bend, Indiana
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Fund Name	South Bend Building Corporation	Fund Number	755
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Fund Type	Debt Service Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	10,314	15,243	4,000	4,000	3,444		3,444	556	86%
Interfund Transfers In	2,646,000	2,641,500	2,636,586	2,645,000	2,645,000		2,645,000	-	100%
Total Revenue	2,656,314	2,656,743	2,640,586	2,649,000	2,648,444		2,648,444	556	100%

Expenditures by Type									
Services & Charges									
Debt Service Principal	2,100,000	2,175,000	2,250,000	2,250,000	2,250,000	-	2,250,000	-	100%
Debt Service Interest & Fees	536,875	457,744	380,085	380,085	377,585	-	377,585	2,500	99%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	2,636,875	2,632,744	2,630,085	2,630,085	2,627,585	-	2,627,585	2,500	100%

Total Expenditures	2,636,875	2,632,744	2,630,085	2,630,085	2,627,585	-	2,627,585	2,500	100%
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Net Surplus / (Deficit)	19,439	23,999	10,501	18,915	20,859	20,859
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Beginning Cash Balance	771,586	791,026		815,025		Cash Reserves Target 100% cash reserves per bond covenants
Cash Adjustments	-	-		-		
Ending Cash Balance	791,026	815,025		833,940	2,029,865	
Cash Reserves Target	791,026	815,025		833,940		

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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Fund Name	TIF - River West Development Area (Airport)					Fund Number	324		
Fund Type	Tax Increment Financing Funds								
Control	Redevelopment Commission Controlled Funds								
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
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	153,540		153,540	426,460	26%
Other Income	4,670,365	129,336	-	-	253,412		253,412	(253,412)	-
Interfund Transfers In	45,896	64,022	60,000	60,000	29,848		29,848	30,152	50%
Total Revenue	23,523,597	19,931,280	17,448,377	17,448,377	9,748,252		9,748,252	7,700,125	56%
Expenditures by Type									
Services & Charges									
Professional Services	1,291,350	1,099,869	823,462	2,447,031	761,438	647,662	1,409,100	1,037,931	58%
Debt Service Principal	2,806,409	4,038,315	3,750,570	3,750,570	3,219,356	531,214	3,750,570	-	100%
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%
Total Services & Charges	11,555,412	11,928,180	9,866,546	12,604,689	9,873,386	1,941,442	11,814,827	789,862	94%
Capital	14,557,517	8,735,222	8,133,454	21,814,223	6,703,587	4,287,683	10,991,269	10,822,954	50%
Total Expenditures	26,112,929	20,663,402	18,000,000	34,418,912	16,576,972	6,229,124	22,806,097	11,612,816	66%
Net Surplus / (Deficit)	(2,589,332)	(732,123)	(551,623)	(16,970,535)	(6,828,720)		(13,057,845)		
Beginning Cash Balance	33,563,915	31,665,638		30,950,203					
Cash Adjustments	691,055	16,687		-					
Ending Cash Balance	31,665,638	30,950,203		13,979,668	25,193,141				
Cash Reserves Target	-	-		-					

Cash Reserves Target
No reserve requirement

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	TIF - West Washington	Fund Number	422
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Fund Type	Tax Increment Financing Funds
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Control	Redevelopment Commission Controlled Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	332,220	261,830	289,982	289,982	130,874		130,874	159,108	45%
Interest Earnings	38,012	41,430	40,000	40,000	6,738		6,738	33,262	17%
Other Income	-	18,500	-	300	300		300	-	100%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	370,233	321,760	329,982	330,282	137,912		137,912	192,370	42%

Expenditures by Type									
Services & Charges									
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Professional Services	148	-	-	479	-	-	-	479	0%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	148	-	-	479	-	-	-	479	0%
Capital	845,540	1,089,137	400,000	1,005,186	128,958	245,729	374,688	630,498	37%
Total Expenditures	845,688	1,089,137	400,000	1,005,665	128,958	245,729	374,688	630,977	37%

Net Surplus / (Deficit)	(475,456)	(767,377)	(70,018)	(675,383)	8,954		(236,776)
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Beginning Cash Balance	2,279,940	1,797,082		1,031,822		Cash Reserves Target
Cash Adjustments	(7,402)	2,117		-		
Ending Cash Balance	1,797,082	1,031,822		356,439	1,042,037	
Cash Reserves Target	-	-		-		

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

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

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

City of South Bend, Indiana
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Fund Name	TIF - River East Development Area (NE Dev)	Fund Number	429
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Fund Type	Tax Increment Financing Funds
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Control	Redevelopment Commission Controlled Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	3,062,820	2,722,642	2,586,336	2,586,336	1,696,739		1,696,739	889,598	66%
Interest Earnings	158,627	249,447	240,000	240,000	49,768		49,768	190,232	21%
Other Income	72,104	7,725	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	3,293,551	2,979,815	2,826,336	2,826,336	1,746,507		1,746,507	1,079,830	62%

Expenditures by Type									
Services & Charges									
Professional Services	340,567	29,225	-	146,069	78,749	6,522	85,271	60,798	58%
Insurance	-	25,256	-	744	-	-	-	744	0%
Other Services & Charges	7,417	790	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	347,984	55,271	-	146,813	78,749	6,522	85,271	61,542	58%
Capital	631,070	5,686,682	2,800,000	9,271,228	2,745,442	3,557,050	6,302,492	2,968,736	68%
Total Expenditures	979,054	5,741,954	2,800,000	9,418,041	2,824,190	3,563,572	6,387,763	3,030,278	68%

Net Surplus / (Deficit)	2,314,497	(2,762,138)	26,336	(6,591,705)	(1,077,684)	(4,641,256)
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Beginning Cash Balance	8,790,697	10,967,923	8,215,417			Cash Reserves Target No reserve requirement
Cash Adjustments	(137,272)	9,633	-			
Ending Cash Balance	10,967,923	8,215,417	1,623,712	8,229,694		
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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Fund Name	TIF - Southside Development #1	Fund Number	430
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Fund Type	Tax Increment Financing Funds
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Control	Redevelopment Commission Controlled Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	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	65,716		65,716	134,284	33%
Other Income	3,020	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	2,317,267	2,004,796	2,058,569	2,058,569	2,044,565		2,044,565	14,004	99%

Expenditures by Type									
Services & Charges									
Professional Services	242,352	190,544	-	774,268	91,266	178,069	269,335	504,933	35%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	242,352	190,544	-	774,268	91,266	178,069	269,335	504,933	35%
Capital	459,009	1,642,471	2,000,000	6,253,038	21,516	86,854	108,371	6,144,667	2%
Total Expenditures	701,361	1,833,015	2,000,000	7,027,306	112,782	264,924	377,706	6,649,600	5%

Net Surplus / (Deficit)	1,615,906	171,781	58,569	(4,968,737)	1,931,783		1,666,859		
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Beginning Cash Balance	7,848,685	9,432,094		9,607,799					Cash Reserves Target
Cash Adjustments	(32,498)	3,925		-					
Ending Cash Balance	9,432,094	9,607,799		4,639,062	11,559,195				No reserve requirement
Cash Reserves Target	-	-		-					

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

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

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

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Fund Name	TIF - Douglas Road					Fund Number	435		
Fund Type	Tax Increment Financing Funds								
Control	Redevelopment Commission Controlled Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-		-	-	-
Interest Earnings	3,477	5,428	-	1,000	962		962	38	96%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	3,477	5,428	-	1,000	962		962	38	96%
Expenditures by Type									
Services & Charges									
Professional Services	-	21,575	-	186,425	95,143	17,108	112,250	74,175	60%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	21,575	-	186,425	95,143	17,108	112,250	74,175	60%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	21,575	-	186,425	95,143	17,108	112,250	74,175	60%
Net Surplus / (Deficit)	3,477	(16,147)	-	(185,425)	(94,181)		(111,288)		
Beginning Cash Balance	201,109	203,834		187,806		Cash Reserves Target			
Cash Adjustments	(751)	119		-					
Ending Cash Balance	203,834	187,806		2,381	94,127	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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Fund Name	TIF - River East Residential (NE Res)					Fund Number	436			
Fund Type	Tax Increment Financing Funds									
Control	Redevelopment Commission Controlled Funds									
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of	
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget	Budget
			Budget	Budget		Encumbrances	& Encumb.			
Revenue										
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	10,323		10,323	29,677	26%	
Other Income	6	-	-	-	-		-	-	-	
Interfund Transfers In	61	-	-	-	-		-	-	-	
Total Revenue	4,691,277	4,987,889	5,810,197	5,810,197	2,948,857		2,948,857	2,861,340	51%	
Expenditures by Type										
Services & Charges										
Professional Services	2,026	-	26,047	26,047	-	-	-	26,047	0%	
Debt Service Principal	376,417	392,522	409,383	409,383	409,383	-	409,383	-	100%	
Debt Service Interest & Fees	116,911	102,306	85,445	85,445	83,945	-	83,945	1,500	98%	
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%	
Total Services & Charges	5,189,326	4,263,831	4,385,000	4,385,000	4,357,453	-	4,357,453	27,547	99%	
Capital	-	-	-	-	-	-	-	-	-	
Total Expenditures	5,189,326	4,263,831	4,385,000	4,385,000	4,357,453	-	4,357,453	27,547	99%	
Net Surplus / (Deficit)	(498,049)	724,058	1,425,197	1,425,197	(1,408,596)		(1,408,596)			
Beginning Cash Balance	3,492,629	2,982,744		3,706,897						Cash Reserves Target
Cash Adjustments	(11,835)	95		-						
Ending Cash Balance	2,982,744	3,706,897		5,132,094	2,550,077					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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Fund Name	Airport 2003 Debt Reserve	Fund Number	315
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Fund Type	Debt Service Funds
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Control	Redevelopment Commission Controlled Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	18,472	28,483	20,000	20,000	6,937		6,937	13,063	35%
Total Revenue	18,472	28,483	20,000	20,000	6,937		6,937	13,063	35%

Expenditures by Type									
Services & Charges									
Debt Service Principal	-	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	17,155	23,962	20,000	20,000	11,171	-	11,171	8,829	56%
Total Services & Charges	17,155	23,962	20,000	20,000	11,171	-	11,171	8,829	56%
Total Expenditures	17,155	23,962	20,000	20,000	11,171	-	11,171	8,829	56%

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

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	18,472	28,483	20,000	20,000	6,937		6,937	13,063	35%
Total Revenue	18,472	28,483	20,000	20,000	6,937		6,937	13,063	35%

Expenditures by Type									
Services & Charges									
Debt Service Principal	-	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	17,155	23,962	20,000	20,000	11,171	-	11,171	8,829	56%
Total Services & Charges	17,155	23,962	20,000	20,000	11,171	-	11,171	8,829	56%
Total Expenditures	17,155	23,962	20,000	20,000	11,171	-	11,171	8,829	56%

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

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

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

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

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Fund Name	2018 TIF Park Bond Debt Service	Fund Number	351
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Fund Type	Debt Service Funds
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Control	Redevelopment Commission Controlled Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	(275)	27,510	12,618	12,618	6,822		6,822	5,796	54%
Debt Proceeds	993,495	-	-	-	-		-	-	-
Total Revenue	993,220	27,510	12,618	12,618	6,822		6,822	5,796	54%

Total Expenditures	-	-	-	-	-	-	-	-	-
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Net Surplus / (Deficit)	993,220	27,510	12,618	12,618	6,822		6,822
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Beginning Cash Balance	-	991,077		1,018,984			
Cash Adjustments	(2,143)	396		-			Cash Reserves Target
Ending Cash Balance	991,077	1,018,984		1,031,602	1,027,052		100% debt service reserve per bond covenants
Cash Reserves Target	991,077	1,018,984		1,031,602			

Fund Purpose:

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

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

Explanation of Revenue Sources:

At the time of issuance, \$993,495 was deposited into this fund to be held as a reserve. This fund receives revenue from interest earned on the cash balance held at the trustee bank.

Explanation of Expenditures and Significant Changes/Variations:

The debt service reserve will be used towards the last debt service payment due February 1, 2033.

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	-	-	-	20	13		13	7	65%
Debt Proceeds	-	9,447,841	-	-	-		-	-	-
Interfund Transfers In	-	-	-	488,171	488,171		488,171	-	100%
Total Revenue	-	9,447,841	-	488,191	488,184		488,184	7	100%

Expenditures by Type									
Services & Charges									
Debt Service Principal	-	-	-	-	270,000	-	270,000	(270,000)	-
Debt Service Interest & Fees	-	293,022	-	-	247,313	-	247,313	(247,313)	-
Total Services & Charges	-	293,022	-	-	517,313	-	517,313	(517,313)	-

Capital	-	9,125,000	-	-	-	-	-	-	-
Total Expenditures	-	9,418,022	-	-	517,313	-	517,313	(517,313)	-

Net Surplus / (Deficit)	-	29,819	-	488,191	(29,129)		(29,129)		
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Beginning Cash Balance	-	-	29,819	-	-	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center;">Cash Reserves Target</td> </tr> <tr> <td colspan="2" style="text-align: center;">100% debt service reserve per bond covenants</td> </tr> </table>				Cash Reserves Target		100% debt service reserve per bond covenants	
Cash Reserves Target													
100% debt service reserve per bond covenants													
Cash Adjustments	-	-	-	-									
Ending Cash Balance	-	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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Fund Name	Redevelopment General	Fund Number	433
Fund Type	Special Revenue Funds		
Control	Redevelopment Commission Controlled Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Local Income Taxes	-	84,095	8,775	24,117	21,192		21,192	2,925	88%
Interest Earnings	2,799	24,815	15,000	15,000	7,329		7,329	7,671	49%
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	100,000		100,000	50,000	67%
Total Revenue	638,227	1,286,022	1,173,775	1,689,117	628,521		628,521	1,060,596	37%

Expenditures by Type									
Services & Charges									
Professional Services	1,894	5,211	4,500	4,500	1,657	-	1,657	2,844	37%
Grants & Subsidies	-	416,989	1,025,000	1,414,636	535,111	198,853	733,964	680,672	52%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	28,100	-	-	-	-	-	-	-	-
Total Services & Charges	29,994	422,200	1,029,500	1,419,136	536,768	198,853	735,621	683,516	52%
Capital	-	-	-	2,214	2,214	-	2,214	-	100%

Total Expenditures	29,994	422,200	1,029,500	1,421,350	538,982	198,853	737,835	683,516	52%
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Net Surplus / (Deficit)	608,233	863,822	144,275	267,767	89,540	(109,313)			
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Beginning Cash Balance	7,403	614,296		1,476,915			Cash Reserves Target		
Cash Adjustments	(1,340)	(1,204)		-					
Ending Cash Balance	614,296	1,476,915		1,744,682	1,640,402				
Cash Reserves Target	7,498	105,550		355,338			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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Fund Name	Certified Technology Park	Fund Number	439
Fund Type	Capital Funds		
Control	Redevelopment Commission Controlled Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	10,966	11,146	-	120	73		73	47	61%
Total Revenue	10,966	11,146	-	120	73		73	47	61%

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

Net Surplus / (Deficit)	10,966	(613,048)	-	(632)	73		(678)
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Beginning Cash Balance	614,013	622,685		10,965		Cash Reserves Target No reserve requirement
Cash Adjustments	(2,293)	1,328		-		
Ending Cash Balance	622,685	10,965		10,333	11,052	
Cash Reserves Target	-	-		-		

Fund Purpose:
This fund is used to account for the collection of a special state tax distribution and the expenses for improvements at Innovation Park and Ignition Park, the city's dual-campus technology park.

Explanation of Revenue Sources:
This fund received a special state tax distribution. Currently, this fund only receives revenue from interest earned on the fund's cash balance.

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

City of South Bend, Indiana
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Fund Name	2018 TIF Park Bond Capital	Fund Number	452
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Fund Type	Capital Funds
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Control	Redevelopment Commission Controlled Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	(2,882)	202,657	-	35,000	23,116		23,116	11,884	66%
Debt Proceeds	11,097,608	-	-	-	-		-	-	-
Total Revenue	11,094,726	202,657	-	35,000	23,116		23,116	11,884	66%

Expenditures by Type									
Services & Charges									
Professional Services	185,391	640,860	-	358,641	61,892	38,428	100,320	258,321	28%
Debt Service Interest & Fees	259,773	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	445,164	640,860	-	358,641	61,892	38,428	100,320	258,321	28%
Capital	223,104	5,895,577	-	3,733,723	1,059,509	821,506	1,881,015	1,852,708	50%
Total Expenditures	668,268	6,536,438	-	4,092,364	1,121,402	859,933	1,981,335	2,111,029	48%

Net Surplus / (Deficit)	10,426,458	(6,333,781)	-	(4,057,364)	(1,098,286)	(1,958,219)
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Beginning Cash Balance	-	10,403,960	4,085,672	3,001,627	Cash Reserves Target No reserve requirement - Bond capital fund - spend down to zero
Cash Adjustments	(22,497)	15,493	-		
Ending Cash Balance	10,403,960	4,085,672	28,308	3,001,627	
Cash Reserves Target	-	-	-		

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

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

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

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Fund Name	Airport Urban Enterprise Zone	Fund Number	454
Fund Type	Capital Funds		
Control	Redevelopment Commission Controlled Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	6,915	10,900	8,000	8,000	2,703		2,703	5,297	34%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	6,915	10,900	8,000	8,000	2,703		2,703	5,297	34%

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

Net Surplus / (Deficit)	6,915	10,900	(42,000)	(42,000)	2,703		2,703
Beginning Cash Balance	387,224	392,693		403,750		Cash Reserves Target	
Cash Adjustments	(1,446)	157		-		No reserve requirement	
Ending Cash Balance	392,693	403,750		361,750	406,947		
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.