



Period Ending: September 30, 2020

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City of South Bend

Monthly Financial Report

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September 2020

Monthly Financial Report

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

Projected Cash Balance (4 - 6)

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

Cash Reserves Summary (7 - 10)

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

Cash Reserve Requirements

Cash reserve requirements are typically based on fund type.

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

Changes in Cash Balance

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

Negative Cash Balances

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

Revenue & Expense Summaries (11 - 16)

These summaries show the total revenue and expense by fund.

Revenue by Type (17 - 22)

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

Expenditures by Activity (23 - 27)

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

Outstanding Debt (28 - 30)

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

Employee Headcount (31 - 36)

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

Fund Summaries (37 - 163)

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

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

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

	Beginning Cash Balance 1/1/2020	2020 Estimated Revenues	2020 Budgeted Expenditures	Projected Surplus (Deficit)	Ending Cash Balance 12/31/2020
City Controlled Funds					
101 General Fund	44,871,229	71,659,754	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	11,282,977	(1,058,128)	3,685,075
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	3,264,949	3,500,678	(235,729)	776,578
212 Dept of Community Investment Grants	305,248	7,311,291	9,617,968	(2,306,677)	(2,001,429)
216 Police State Seizures	238,323	32,281	108,753	(76,472)	161,851
217 Gift, Donation, Bequest	668,273	567,463	791,062	(223,599)	444,674
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	4,167,695	-	-
249 Public Safety LOIT	3,253,787	9,733,297	8,950,545	782,752	4,036,539
251 Local Roads & Streets	5,233,148	1,939,420	5,797,965	(3,858,545)	1,374,603
257 LOIT Special Distribution	170,735	2,926	164,087	(161,161)	9,574
258 Human Rights Federal Grant	521,051	151,228	270,640	(119,412)	401,639
264 COVID-19 Response	-	-	2,025,075	(2,025,075)	(2,025,075)
265 Local Road & Bridge Grant	449,431	2,527,156	2,974,341	(447,185)	2,246
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	18,500,404	(2,051,379)	10,673,318
408 Economic Development Income Tax	17,389,466	14,153,675	16,072,972	(1,919,297)	15,470,169
410 Urban Development Action Grant	53,838	30,500	40,000	(9,500)	44,338
655 Project ReLeaf	398,183	456,559	433,460	23,099	421,282
705 Police K-9 Unit	2,395	22	2,020	(1,998)	397
730 City Cemetery Trust	29,730	220	20,000	(19,780)	9,950
731 Bowman Cemetery	467,692	5,791	-	5,791	473,483
754 Industrial Revolving Fund	2,078,333	225,200	149,000	76,200	2,154,533
Total Special Revenue Funds	68,761,206	93,013,154	108,567,875	(15,554,721)	53,206,485
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 September 30, 2020

	Beginning Cash Balance 1/1/2020	2020 Estimated Revenues	2020 Budgeted Expenditures	Projected Surplus (Deficit)	Ending Cash Balance 12/31/2020
Capital Funds					
287 Fire Department Capital	1,962,214	4,192,066	5,295,935	(1,103,869)	858,345
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	2,195,285	(1,681,288)	514,684
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	680	669,484	(668,804)	347,672
759 Eddy Street Commons Capital	3,048,190	20	3,048,122	(3,048,102)	88
Total Capital Funds	19,274,855	5,848,331	21,692,826	(15,844,495)	3,430,360
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	1,700,349	(93,383)	(28,458)
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	14,115,020	(5,614,322)	3,802,742
643 Sewage Works Reserve Operations & Maintenance	5,563,851	120,000	120,000	-	5,563,851
649 Sewage Sinking (Debt Service)	1,087,745	13,899,396	7,785,015	6,114,381	7,202,126
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	106,811,575	121,014,935	(14,203,360)	47,738,871
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 September 30, 2020

	Beginning Cash Balance 1/1/2020	2020 Estimated Revenues	2020 Budgeted Expenditures	Projected Surplus (Deficit)	Ending Cash Balance 12/31/2020
Trust & Agency Funds					
701 Fire Pension	336,501	4,906,502	4,799,311	107,191	443,692
702 Police Pension	698,148	6,138,180	6,241,405	(103,225)	594,923
Total Trust & Agency Funds	1,034,649	11,044,682	11,040,716	3,966	1,038,615
Total City Controlled Funds	222,869,860	341,035,785	393,699,446	(52,663,661)	170,206,198
Redevelopment Commission Controlled Funds					
Tax Increment Financing Funds					
324 TIF - River West Development Area (Airport)	30,950,203	17,448,377	34,936,226	(17,487,849)	13,462,354
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	56,958,663	(28,483,902)	25,216,044
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	62,583,129	(31,815,322)	31,697,221
Grand Total	286,382,403	371,803,592	456,282,575	(84,478,983)	201,903,418
NOTE: REFER TO INDIVIDUAL FUND SUMMARIES FOR FURTHER DETAIL					

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

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

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash *	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy
Under Reserve Requirement									
201	Parks & Recreation	1,980,811	582,228	1,398,583	4,123,877	(2,725,294)	8%	✗ Building back up reserves after capital spend in 2019	25% of Annual expenditures
278	Take Home Vehicle Police	679,170	90	679,080	750,000	(70,920)	685%	✗ Slightly under reserve requirement	Set dollar amount of \$750,000
610	Solid Waste Operations	(168,660)	169,717	(338,376)	609,152	(947,528)	-6%	✗ 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
Under Reserve Requirement Total		\$ 5,403,974	\$ 752,035	\$ 4,651,939	\$ 8,406,573	\$ (3,754,634)			

Meets or Exceeds Requirement

101	General Fund	40,554,339	1,189,852	39,364,486	25,515,819	13,848,667	54%	✓	Property tax distribution received in June & Dec	35% of Annual expenditures
102	Rainy Day Fund	10,831,603	-	10,831,603	8,998,791	1,832,812	4%	✓		3% of total expenditures in previous fiscal year, excluding interfund transfers
202	Motor Vehicle Highway	6,740,382	1,747,595	4,992,787	2,820,744	2,172,043	44%	✓		25% of Annual expenditures
211	DCI Administration Fund	1,654,364	241,522	1,412,843	350,068	1,062,775	40%	✓		10% of Annual expenditures
216	Police State Seizures	208,610	-	208,610	27,188	181,422	192%	✓		25% of Annual expenditures
218	Police Curfew Violations	13,781	-	13,781	250	13,531	1378%	✓		25% of Annual expenditures
220	Law Enforcement Continuing Education	483,200	34,644	448,555	98,844	349,711	113%	✓		25% of Annual expenditures
221	Rent Units Regulation	173,255	26,850	146,405	-	146,405	42%	✓		10% of Annual expenditures
222	Central Services Operations	1,546,158	21,284	1,535,327	864,263	671,064	18%	✓		10% of Annual expenditures, excluding utility accounting
226	Liability Insurance	5,399,189	62,847	5,336,342	2,561,041	2,775,301	104%	✓		50% of Annual expenditures
230	Code Enforcement	623,617	162,928	460,689	416,770	43,919	11%	✓		10% of Annual expenditures
249	Public Safety L.O.I.T.	4,394,034	-	4,394,034	716,044	3,677,990	49%	✓		8% of Annual expenditures - one month reserve
266	MVH Restricted	1,344,352	192,403	1,151,949	-	1,151,949	100%	✓		No reserve requirement - Grant fund - spend down to zero
273	Morris PAC/Palais Royale Marketing	75,235	9,984	65,251	7,704	57,547	212%	✓		25% of Annual expenditures
274	Morris PAC Self-Promotion	225,133	-	225,133	28,750	196,383	196%	✓		25% of Annual expenditures
288	EMS Operating	2,323,763	2,170	2,321,593	456,015	1,865,578	127%	✓		25% of Annual expenditures
289	HAZMAT	27,900	2,404	25,496	2,500	22,996	255%	✓		25% of Annual expenditures
291	Indiana River Rescue	334,737	2,326	332,411	23,771	308,640	350%	✓		25% of Annual expenditures
294	Regional Police Academy	125,817	-	125,817	5,625	120,192	559%	✓		25% of Annual expenditures
299	Police Federal Drug Enforcement	83,227	-	83,227	12,750	70,477	163%	✓		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	1,028,300	-	1,028,300	1,028,300	-	100%	✓		100% debt service reserve per bond covenants
404	County Option Income Tax	15,171,445	3,126,201	12,045,244	9,250,202	2,795,042	65%	✓		50% of Annual expenditures
408	Economic Development Income Tax	19,806,240	3,035,819	16,770,422	8,036,486	8,733,936	104%	✓		50% of Annual expenditures
433	Redevelopment General	2,521,852	187,835	2,334,018	355,338	1,978,680	164%	✓	Revenue received annually in September	25% of Annual expenditures
600	Consolidated Building Fund	2,166,945	240,685	1,926,260	501,357	1,424,903	96%	✓		25% of Annual expenditures
601	Parking Garages	763,953	279,864	484,090	424,918	59,172	28%	✓		25% of Annual expenditures
620	Water Works Operations	4,209,210	838,219	3,370,991	1,174,562	2,196,429	14%	✓		5% of Annual expenditures
624	Water Works Customer Deposit	1,283,608	-	1,283,608	-	-	100%	✓		100% cash reserves for customer deposits
625	Water Works Sinking Fund	976,984	1,279,161	(302,177)	(302,177)	-	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	1,440,930	-	1,440,930	1,440,930	-	100%	✓		100% cash reserves per bond covenants and Crowe Horwath

City of South Bend

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

Cash Reserves Summary by Fund Status

September 30, 2020

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash *	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy
640	Sewer Repair Insurance	2,058,453	9,219	2,049,233	185,589	1,863,644	276%	✓	25% of Annual expenditures
641	Sewage Works Operations	8,629,024	4,323,455	4,305,569	2,385,805	1,919,764	9%	✓	5% 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	13,929,655	6,368,812	7,560,843	7,560,843	-	100%	✓	100% cash reserves per bond covenants
653	Sewage Works Debt Service Reserve	3,990,151	-	3,990,151	3,990,151	-	100%	✓	100% cash reserves per bond covenants and Crowe Horwath
654	Sewage Works Deposit Fund	587,165	-	587,165	587,165	-	100%	✓	100% cash reserves for customer deposits
655	Project ReLeaf	469,448	-	469,448	108,365	361,083	108%	✓	25% of Annual expenditures
667	Storm Sewer Fund	805,570	64,035	741,535	217,933	523,602	85%	✓	25% of Annual expenditures
670	Century Center Operations	1,398,989	58,166	1,340,823	1,258,975	81,848	27%	✓	25% of Annual expenditures
671	Century Center Capital	983,587	-	983,587	800,000	183,587	98%	✓	\$800,000 Minimum per Board of Managers
701	Firefighters Pension	1,484,126	-	1,484,126	479,931	1,004,195	31%	✓	10% of Annual expenditures
702	Police Pension	2,054,918	34	2,054,884	624,141	1,430,743	33%	✓	10% of Annual expenditures
711	Self-Funded Employee Benefits	10,670,825	471,675	10,199,150	4,627,133	5,572,017	55%	✓	25% of Annual expenditures
713	Unemployment Comp Fund	81,222	-	81,222	13,750	67,472	148%	✓	25% of Annual expenditures
714	Parental Leave Fund	124,255	-	124,255	20,308	103,947	49%	✓	8% of Annual expenditures - one month reserve
718	State Tax Withholding Fund	297,851	-	297,851	297,851	-	100%	✓	100% cash reserves - trust & agency funds
725	Morris / Palais Box Office	422,079	-	422,079	422,079	-	100%	✓	100% cash reserves - trust & agency funds
726	Police Distributions Payable	906,075	-	906,075	906,075	-	100%	✓	100% cash reserves - trust & agency funds
730	City Cemetery	30,001	-	30,001	5,000	25,001	150%	✓	25% of Annual expenditures
731	Bowman Cemetery	471,950	-	471,950	400,000	71,950	100%	✓	\$400,000 minimum
752	South Bend Redevelopment Authority	64,560	-	64,560	64,560	-	100%	✓	100% cash reserves per bond covenants
755	South Bend Building Corporation	835,896	-	835,896	835,896	-	100%	✓	100% cash reserves per bond covenants
756	2015 Smart Streets Bond Service Fund	1,739,055	-	1,739,055	1,739,055	-	100%	✓	100% cash reserves per bond covenants
757	2015 Parks Bond Debt Service	493,879	-	493,879	493,879	-	100%	✓	100% cash reserves per bond covenants
760	Eddy St Commons Bond Debt Service	3,463,280	-	3,463,280	2,500,000	963,280	249%	✓	\$2,500,000 minimum
Meets or Exceeds Requirement Total		\$ 190,854,935	\$ 23,979,989	\$ 166,885,400	\$ 104,728,301	\$ 62,157,099			

No Reserve Requirement

209	Studebaker/Oliver Revitalizing Grants	789,453	601,602	187,852	-	187,852	100%	✓	No reserve requirement - Grant fund - spend down to zero
210	DCI State Grants	28,750	81,282	(52,532)	-	(52,532)	100%	✓	To be reimbursed by grant receipts No reserve requirement - Grant fund - spend down to zero
212	DCI Federal Grants	269,720	3,486,252	(3,216,532)	-	(3,216,532)	100%	✓	To be reimbursed by grant receipts No reserve requirement - Grant fund - spend down to zero
217	Gift, Donation, Bequest	928,017	328,596	599,421	-	599,421	100%	✓	No reserve requirement
219	Unsafe Building	857,424	18,788	838,636	-	838,636	100%	✓	No reserve requirement
224	Central Services Capital	33,735	84,559	(50,824)	-	(50,824)	100%	✓	To receive interfund transfer from Fund 222 No reserve requirement - Capital fund - spend down to zero
227	Loss Recovery Fund	484,048	73,104	410,944	-	410,944	100%	✓	No reserve requirement
251	Local Roads & Streets	4,242,619	1,695,926	2,546,693	-	2,546,693	100%	✓	No reserve requirement

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

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

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash *	Cash Reserve Requirement	Variance	Actual % of Budget		Notes	Cash Reserve Policy
257	LOIT 2016 Special Distribution	268,327	116,388	151,940	-	151,940	100%	✓		No reserve requirement - one-time distribution - spend down to zero
258	Human Rights - Federal Grant	414,544	20,341	394,203	-	394,203	100%	✓		No reserve requirement - Grant fund - spend down to zero
264	COVID-19 Response	(849,220)	1,317,184	(2,166,404)	-	(2,166,404)	100%	✓	To be reimbursed by grant receipts	No reserve requirement - Grant fund - spend down to zero
265	Local Road & Bridge Grant	2,485,395	806,794	1,678,601	-	1,678,601	100%	✓	Reimbursed through interfund transfer to cover matching portion	No reserve requirement - Grant fund - spend down to zero
279	IT / Innovation / 311 Call Center	2,242,256	1,920,899	321,357	-	321,357	100%	✓	Reimbursed through interfund allocation	No reserve requirement
280	Police Block Grants	4,132	-	4,132	-	4,132	100%	✓		No reserve requirement - Grant fund - spend down to zero
287	Fire Department Capital	2,727,433	1,989,516	737,916	-	737,916	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	71,858	56,747	15,111	-	15,111	100%	✓	To be reimbursed by grant receipts	No reserve requirement - Grant fund - spend down to zero
312	2017 Park Bond Debt Service	(332,969)	-	(332,969)	-	(332,969)	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
324	TIF - River West TIF (Airport)	23,613,265	5,121,921	18,491,344	-	18,491,344	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	690	-	690	690	-	100%	✓		100% debt service reserve per bond covenants
401	Coveleski Stadium Capital	11,669	-	11,669	-	11,669	100%	✓		No reserve requirement - Capital fund - spend down to zero
406	Cumulative Capital Development	114,769	169,588	(54,819)	-	(54,819)	100%	✓	Property tax distribution received in June & Dec	No reserve requirement - Capital fund - spend down to zero
407	Cumulative Capital Improvement	633,147	7,250	625,897	-	625,897	100%	✓		No reserve requirement - Capital fund - spend down to zero
410	Urban Develop Action Grant (UDAG)	39,881	-	39,881	-	39,881	100%	✓		No reserve requirement - Grant fund - spend down to zero
412	Major Moves Construction	1,909,684	257,876	1,651,808	-	1,651,808	100%	✓		No reserve requirement - Capital fund - spend down to zero
416	Morris Performing Arts Center Capital	537,574	323,798	213,776	-	213,776	100%	✓		No reserve requirement
422	TIF - West Washington	1,041,386	249,292	792,095	-	792,095	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
429	TIF - River East Development	7,153,287	1,402,101	5,751,186	-	5,751,186	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
430	TIF - Southside Development Area #1	11,508,745	643,360	10,865,385	-	10,865,385	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
435	TIF - Douglas Road	93,016	15,108	77,909	-	77,909	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
436	TIF - River East Residential	2,304,833	-	2,304,833	-	2,304,833	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
439	Certified Technology Park	11,065	-	11,065	-	11,065	100%	✓		No reserve requirement
450	Palais Royale Historic Preservation	78,245	-	78,245	-	78,245	100%	✓		No reserve requirement
451	2018 Fire Station #9 Bond Capital	313,816	-	313,816	-	313,816	100%	✓		No reserve requirement - Bond capital fund - spend down to zero
452	2018 TIF Park Bond Capital	2,748,930	332,806	2,416,124	-	2,416,124	100%	✓		No reserve requirement - Bond capital fund - spend down to zero
453	2018 Zoo Bond Capital	27,828	-	27,828	-	27,828	100%	✓		No reserve requirement - Bond capital fund - spend down to zero
454	Airport Urban Enterprise Zone	407,441	-	407,441	-	407,441	100%	✓		No reserve requirement
471	2017 Park Bond Capital	6,807,623	1,241,569	5,566,054	-	5,566,054	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

September 30, 2020

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash *	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy	
611	Solid Waste Capital	525,157	637,696	(112,539)	-	(112,539)	100%	✓	Receives transfers from Fund 610 as needed	No reserve requirement - Capital fund - spend down to zero
622	Water Works Capital	6,787,463	139,731	6,647,732	-	6,647,732	100%	✓		No reserve requirement - Capital fund - spend down to zero
642	Sewage Works Capital	14,761,655	3,164,023	11,597,633	-	11,597,633	100%	✓	Receives transfers from Fund 641 as needed	No reserve requirement - Capital fund - spend down to zero
672	Century Center Energy Savings	303,409	205,709	97,700	-	97,700	100%	✓		No reserve requirement
705	Police K-9 Unit	2,417	-	2,417	-	2,417	100%	✓		No reserve requirement
750	Equipment/Vehicle Leasing	347,675	-	347,675	-	347,675	100%	✓		No reserve requirement - Capital lease fund - spend down to zero
754	Industrial Revolving Fund	1,954,940	-	1,954,940	-	1,954,940	100%	✓		No City reserve requirement; there are program requirements
759	Eddy St Commons Bond Capital	839,754	-	839,754	-	839,754	100%	✓		No reserve requirement - Bond capital fund - spend down to zero
No Reserve Requirement Total		\$ 99,571,604	\$ 26,509,803	\$ 73,061,800	\$ 690	\$ 73,061,110				
Total Funds		\$ 295,830,512	\$ 51,241,827	\$ 244,599,139	\$ 113,135,564	\$ 131,463,575				

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

	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
City Controlled Funds						
101 General Fund	71,659,754	3,098,143	44,290,089	40,804,212	27,369,665	62%
Special Revenue Funds						
102 Rainy Day	132,905	7,873	79,728	184,439	53,177	60%
201 Parks & Recreation	16,456,050	390,147	10,242,879	13,740,957	6,213,171	62%
202 Motor Vehicle Highway	10,224,849	578,556	8,075,330	5,660,145	2,149,519	79%
209 Studebaker-Oliver Revitalizing Grants	120,000	589	105,997	115,591	14,003	88%
210 Economic Development State Grants	630,706	34	54,669	56,355	576,037	9%
211 Department of Community Investment (DCI)	3,264,949	213,756	2,632,803	2,338,150	632,146	81%
212 Dept of Community Investment Grants	7,311,291	232,325	1,779,778	1,602,596	5,531,513	24%
216 Police State Seizures	32,281	152	1,632	8,973	30,649	5%
217 Gift, Donation, Bequest	567,463	4,506	601,281	730,962	(33,818)	106%
218 Police Curfew Violations	627	279	864	269	(237)	138%
219 Unsafe Building	119,500	2,863	42,185	701,348	77,315	35%
220 Law Enforcement Continuing Education	255,121	23,284	196,869	230,194	58,252	77%
221 Rental Units Regulation	345,826	115,987	288,987	5,095	56,839	84%
227 Loss Recovery	4,579	382	4,435	10,727	144	97%
230 Code Enforcement Fund	4,167,695	385,243	3,294,197	-	873,498	79%
249 Public Safety LOIT	9,733,297	733,687	7,539,620	7,111,175	2,193,677	77%
251 Local Roads & Streets	1,939,420	173,733	1,375,110	3,424,520	564,310	71%
257 LOIT Special Distribution	2,926	143,443	144,999	101,310	(142,073)	4956%
258 Human Rights Federal Grant	151,228	36,033	43,955	85,673	107,273	29%
264 COVID-19 Response	-	307,637	1,062,958	-	(1,062,958)	0%
265 Local Road & Bridge Grant	2,527,156	1,807	2,210,319	559,142	316,837	87%
266 MVH Restricted Fund	3,055,250	172,890	2,071,418	2,386,769	983,832	68%
273 Morris PAC / Palais Royale Marketing	15,566	55	2,897	13,793	12,669	19%
274 Morris PAC / Self-Promotion	106,794	18,273	39,073	52,660	67,721	37%
280 Police Block Grants	51	3	30	70	21	60%
289 HAZMAT	10,238	20	206	9,794	10,032	2%
291 Indiana River Rescue	92,317	245	54,514	134,468	37,803	59%
292 Police Grants	-	-	-	-	-	0%
294 Regional Police Academy	21,240	91	10,190	19,577	11,050	48%
295 COPS MORE Grant	396,471	712	187,155	57,385	209,316	47%
299 Police Federal Drug Enforcement	6,366	18	676	2,574	5,690	11%
404 County Option Income Tax	16,449,025	1,131,320	13,294,415	11,072,031	3,154,610	81%
408 Economic Development Income Tax	14,153,675	1,019,620	10,986,894	10,556,132	3,166,781	78%
410 Urban Development Action Grant	30,500	29	15,951	74,318	14,549	52%
655 Project ReLeaf	456,559	35,705	337,065	346,407	119,494	74%
705 Police K-9 Unit	22	2	18	41	4	81%
730 City Cemetery Trust	220	22	220	511	0	100%
731 Bowman Cemetery	5,791	343	3,455	8,033	2,336	60%
754 Industrial Revolving Fund	225,200	30,305	192,373	204,558	32,827	85%
Total Special Revenue Funds	93,013,154	5,761,968	66,975,145	61,606,741	26,038,009	72%
Debt Service Fund						
312 2017 Parks Bond Debt Service	1,157,120	-	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	46,018	319,149	381,315	94,347	77%
752 South Bend Redevelopment Authority	2,875,000	34	2,673,838	2,674,006	201,162	93%
755 South Bend Building Corporation	2,649,000	11	2,648,456	2,653,190	544	100%
756 Smart Streets Debt Service	1,719,500	8	1,716,848	1,719,144	2,652	100%
757 2015 Parks Bond Debt Service	379,756	30,750	284,514	287,112	95,242	75%
760 Eddy Street Commons Debt Service	1,396,625	16	1,392,205	1,304,900	4,420	100%
Total Debt Service Funds	10,931,728	76,836	10,007,138	10,007,150	924,591	92%

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

	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
Capital Funds						
287	Fire Department Capital	4,192,066	8,988	3,256,596	493,183	935,470 78%
401	Coveleski Stadium Capital	30,162	8	129	583	30,033 0%
406	Cumulative Capital Development	435,834	83	258,578	272,333	177,256 59%
407	Cumulative Capital Improvement	274,433	475	130,452	144,913	143,981 48%
412	Major Moves Construction	513,997	1,392	508,927	631,720	5,070 99%
416	Morris Performing Arts Center Capital	283,933	18,500	216,597	57,314	67,336 76%
450	Palais Royale Historic Preservation	15,700	57	4,429	12,227	11,271 28%
451	2018 Fire Station #9 Bond Capital	3,854	228	2,564	37,662	1,290 67%
453	2018 Zoo Bond Capital	12,652	0	293	20,647	12,359 2%
471	2017 Parks Bond Capital	85,000	5,530	63,721	205,282	21,279 75%
750	Equipment/Vehicle Leasing	680	1	678	1,488,282	2 100%
759	Eddy Street Commons Capital	20	0	11	50	9 56%
	Total Capital Funds	5,848,331	35,264	4,442,975	3,364,197	1,405,356 76%
Enterprise Funds						
288	Emergency Medical Services Operating	11,114	-	11,113	5,067,837	1 100%
600	Consolidated Building Fund	1,800,103	131,602	1,009,635	3,379,852	790,468 56%
601	Parking Garages	1,356,448	62,443	663,044	769,698	693,404 49%
610	Solid Waste Operations	5,711,736	493,811	4,306,257	4,107,554	1,405,479 75%
611	Solid Waste Capital	1,606,966	110	1,268,855	1,056,985	338,111 79%
620	Water Works Operations	21,394,976	2,217,589	16,125,039	15,001,529	5,269,937 75%
622	Water Works Capital	4,107,965	352,893	3,172,266	2,535,623	935,699 77%
624	Water Works Customer Deposit	20,000	935	9,538	26,242	10,462 48%
625	Water Works Sinking (Debt Service)	1,841,486	102,137	920,946	1,529,370	920,540 50%
626	Water Works Bond Reserve	20,000	1,024	10,568	24,992	9,432 53%
629	Water Works Reserve Operations & Maintenance	240,000	2,119	38,491	275,439	201,509 16%
640	Sewer Repair Insurance	670,302	58,165	516,104	525,652	154,198 77%
641	Sewage Works Operations	39,435,552	3,234,219	28,040,112	30,733,695	11,395,440 71%
642	Sewage Works Capital	8,500,698	66,463	8,559,965	5,313,590	(59,267) 101%
643	Sewage Works Reserve Operations & Maintenance	120,000	4,038	41,048	248,355	78,952 34%
649	Sewage Sinking (Debt Service)	13,899,396	6,023,973	13,888,712	7,850,428	10,684 100%
653	Sewage Debt Service Reserve	45,000	106	20,802	62,281	24,198 46%
654	Sewage Works Customer Deposit	25,000	412	3,829	155	21,171 15%
667	Storm Sewer Fund	1,046,360	87,128	781,755	254,019	264,605 75%
670	Century Center Operations	4,940,073	357,277	1,555,412	3,716,865	3,384,661 31%
671	Century Center Capital	18,400	8	1,906	187,668	16,494 10%
	Total Enterprise Funds	106,811,575	13,196,451	80,945,395	82,667,830	25,866,180 76%
Internal Service Funds						
222	Central Services	13,387,866	683,512	5,406,503	10,178,757	7,981,363 40%
224	Central Services Capital	258,491	7,287	153,768	2,536	104,723 59%
226	Liability Insurance	4,516,782	248,980	3,778,664	4,025,679	738,118 84%
278	Police Take Home Vehicle	14,152	933	8,735	17,318	5,417 62%
279	IT / Innovation / 311 Call Center	6,830,239	559,302	5,159,179	6,156,899	1,671,060 76%
711	Self-Funded Employee Benefits	16,452,533	1,343,380	12,234,622	10,260,202	4,217,911 74%
713	Unemployment Compensation	8,546	612	6,073	3,432	2,473 71%
714	Parental Leave Fund	257,952	18,955	175,833	116,068	82,119 68%
	Total Internal Service Funds	41,726,561	2,862,961	26,923,376	30,760,890	14,803,185 65%

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

	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
Trust & Agency Funds						
701 Fire Pension	4,906,502	2,160,017	4,324,327	4,469,172	582,175	88%
702 Police Pension	6,138,180	2,988,187	6,056,306	6,120,396	81,874	99%
Total Trust & Agency Funds	11,044,682	5,148,204	10,380,633	10,589,568	664,049	94%
Total City Controlled Funds	341,035,785	30,179,828	243,964,751	239,800,589	97,071,034	72%
Redevelopment Commission Controlled Funds						
Tax Increment Financing Funds						
324 TIF - River West Development Area (Airport)	17,448,377	19,114	9,767,366	11,426,476	7,681,011	56%
422 TIF - West Washington	330,282	758	138,671	173,986	191,611	42%
429 TIF - River East Development Area (NE Dev)	2,826,336	5,219	1,751,726	1,823,720	1,074,610	62%
430 TIF - Southside Development #1	2,058,569	8,406	2,052,971	1,561,001	5,598	100%
435 TIF - Douglas Road	1,000	68	1,030	3,536	(30)	103%
436 TIF - River East Residential (NE Res)	5,810,197	1,676	2,950,533	2,828,854	2,859,664	51%
Total Tax Increment Financing Funds	28,474,761	35,242	16,662,297	17,817,574	11,812,464	59%
Redevelopment Funds						
433 Redevelopment General	1,689,117	963,884	1,592,405	1,254,731	96,712	94%
439 Certified Technology Park	120	8	81	10,421	39	68%
452 2018 TIF Park Bond Capital	35,000	2,184	25,300	152,379	9,700	72%
454 Airport Urban Enterprise Zone	8,000	296	2,999	6,938	5,001	37%
Total Redevelopment Funds	1,732,237	966,372	1,620,785	1,424,469	111,452	94%
Debt Service Funds						
315 Airport 2003 Debt Reserve	20,000	757	7,694	18,217	12,306	38%
328 SBCDA 2003 Debt Reserve	40,000	1,265	12,864	30,456	27,136	32%
351 2018 TIF Park Bond Debt Service	12,618	747	7,569	17,511	5,049	60%
352 South Shore Double Tracking Debt Service	488,191	0	488,184	-	7	100%
Total Debt Service Funds	560,809	2,770	516,311	66,183	44,498	92%
Total Redevelopment Commission Funds	30,767,807	1,004,384	18,799,394	19,308,225	(17,795,010)	61%
Grand Total	371,803,592	31,184,212	262,764,144	259,108,814	79,276,025	71%

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

	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget*
City Controlled Funds							
101 General Fund	72,902,340	5,277,836	48,722,869	45,456,441	1,189,852	22,989,619	68%
Special Revenue Funds							
102 Rainy Day	-	-	-	-	-	-	0%
201 Parks & Recreation	16,495,507	1,234,268	11,973,229	17,246,403	582,228	3,940,050	76%
202 Motor Vehicle Highway	11,282,977	785,291	6,100,854	8,823,756	1,747,595	3,434,528	70%
209 Studebaker-Oliver Revitalizing Grants	873,464	18,211	247,552	131,409	601,602	24,311	97%
210 Economic Development State Grants	691,169	22,884	95,592	323,062	81,282	514,295	26%
211 Department of Community Investment (DCI)	3,500,678	198,720	1,992,434	1,951,690	241,522	1,266,722	64%
212 Dept of Community Investment Grants	9,617,968	212,466	1,880,461	1,613,569	3,486,252	4,251,255	56%
216 Police State Seizures	108,753	-	31,753	-	-	77,000	29%
217 Gift, Donation, Bequest	791,062	32,430	356,397	139,899	328,596	106,070	87%
218 Police Curfew Violations	1,000	-	-	-	-	1,000	0%
219 Unsafe Building	156,395	2,450	100,432	459,639	18,788	37,175	76%
220 Law Enforcement Continuing Education	395,377	7,858	138,307	287,889	34,644	222,425	44%
221 Rental Units Regulation	345,826	15,097	133,336	-	26,850	185,640	46%
227 Loss Recovery	200,000	-	126,896	37,311	73,104	-	100%
230 Code Enforcement Fund	4,167,695	287,179	2,523,666	-	162,928	1,481,101	64%
249 Public Safety LOIT	8,950,545	682,969	6,404,951	5,394,220	-	2,545,594	72%
251 Local Roads & Streets	5,797,965	652,018	2,915,576	1,130,552	1,695,926	1,186,463	80%
257 LOIT Special Distribution	164,087	-	47,699	588,617	116,388	-	100%
258 Human Rights Federal Grant	270,640	12,659	151,355	217,607	20,341	98,943	63%
264 COVID-19 Response	2,025,075	383,939	2,111,782	-	1,317,184	(1,403,891)	169%
265 Local Road & Bridge Grant	2,974,341	-	175,126	559,574	806,794	1,992,421	33%
266 MVH Restricted Fund	3,691,796	546,373	1,787,808	1,096,359	192,403	1,711,585	54%
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	-	-	113,900	1%
280 Police Block Grants	-	-	-	-	-	-	0%
289 HAZMAT	10,000	-	-	529	2,404	7,596	24%
291 Indiana River Rescue	95,082	5,186	17,353	29,779	2,326	75,403	21%
292 Police Grants	-	-	-	-	-	-	0%
294 Regional Police Academy	22,500	-	3,057	5,728	-	19,443	14%
295 COPS MORE Grant	523,301	-	285,026	80,872	56,747	181,528	65%
299 Police Federal Drug Enforcement	51,000	-	31,000	43,499	-	20,000	61%
404 County Option Income Tax	18,500,404	633,149	10,926,747	10,319,799	3,126,201	4,447,456	76%
408 Economic Development Income Tax	16,072,972	609,234	8,610,527	7,740,157	3,035,819	4,426,627	72%
410 Urban Development Action Grant	40,000	-	30,000	45,000	-	10,000	75%
655 Project ReLeaf	433,460	28,798	258,933	455,824	-	174,527	60%
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	7,692	66,457	76,637	-	82,543	45%
Total Special Revenue Funds	108,567,875	6,378,869	59,526,241	58,800,814	17,767,905	31,273,730	71%
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	1,200	2,831,863	2,825,663	-	33,750	99%
755 South Bend Building Corporation	2,630,085	-	2,627,585	2,630,394	-	2,500	100%
756 Smart Streets Debt Service	1,713,044	-	1,712,694	1,712,019	-	350	100%
757 2015 Parks Bond Debt Service	382,131	-	381,131	382,731	-	1,000	100%
760 Eddy Street Commons Debt Service	1,391,625	-	1,390,625	1,298,125	-	1,000	100%
Total Debt Service Funds	10,907,793	1,200	10,663,481	10,559,339	205,709	38,603	100%

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

	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget*	
Capital Funds								
287	Fire Department Capital	5,295,935	-	2,494,741	2,253,667	1,989,516	811,678	85%
401	Coveleski Stadium Capital	30,000	-	14,353	64,622	-	15,647	48%
406	Cumulative Capital Development	602,205	-	367,810	444,427	169,588	64,807	89%
407	Cumulative Capital Improvement	430,000	20,833	187,501	-	7,250	235,249	45%
412	Major Moves Construction	2,195,285	4,889	798,980	1,154,454	257,876	1,138,429	48%
416	Morris Performing Arts Center Capital	559,983	-	101,871	35,613	323,798	134,314	76%
450	Palais Royale Historic Preservation	69,160	-	34,160	38,779	-	35,000	49%
451	2018 Fire Station #9 Bond Capital	89,311	-	89,311	3,018,411	-	-	100%
453	2018 Zoo Bond Capital	133,581	44,108	93,394	2,714,637	-	40,187	70%
471	2017 Parks Bond Capital	8,569,760	603,635	2,334,432	3,748,515	1,241,569	4,993,758	42%
750	Equipment/Vehicle Leasing	669,484	-	669,482	3,094,432	-	2	100%
759	Eddy Street Commons Capital	3,048,122	-	2,208,448	2,864,461	-	839,674	72%
	Total Capital Funds	21,692,826	673,465	9,394,482	19,432,018	3,989,598	8,308,745	62%
Enterprise Funds								
288	Emergency Medical Services Operating	1,824,059	-	105,202	4,525,421	2,170	1,716,687	6%
600	Consolidated Building Fund	2,005,428	111,793	1,132,209	3,240,895	240,685	632,534	68%
601	Parking Garages	1,699,673	250,322	1,247,615	921,328	279,864	172,194	90%
610	Solid Waste Operations	6,091,520	486,338	4,794,156	4,415,862	169,717	1,127,647	81%
611	Solid Waste Capital	1,700,349	-	808,734	814,043	637,696	253,919	85%
620	Water Works Operations	23,491,243	1,837,397	15,662,113	15,159,505	838,219	6,990,911	70%
622	Water Works Capital	4,870,047	53,198	636,346	727,190	139,731	4,093,970	16%
624	Water Works Customer Deposit	20,000	935	14,764	25,825	-	5,236	74%
625	Water Works Sinking (Debt Service)	1,841,486	637	230,583	1,997,178	1,279,161	331,742	82%
626	Water Works Bond Reserve	20,000	-	-	9,582	-	20,000	0%
629	Water Works Reserve Operations & Maintenance	40,000	2,119	33,344	49,149	-	6,656	83%
640	Sewer Repair Insurance	742,355	37,333	626,990	429,978	9,219	106,145	86%
641	Sewage Works Operations	47,716,109	2,217,727	34,608,439	32,690,172	4,323,455	8,784,215	82%
642	Sewage Works Capital	14,115,020	298,779	3,442,853	3,242,352	3,164,023	7,508,145	47%
643	Sewage Works Reserve Operations & Maintenance	120,000	4,038	63,636	95,146	-	56,364	53%
649	Sewage Sinking (Debt Service)	7,785,015	194,271	1,048,666	923,098	6,368,812	367,537	95%
653	Sewage Debt Service Reserve	-	322,566	322,566	-	-	(322,566)	0%
654	Sewage Works Customer Deposit	25,000	412	5,506	-	-	19,494	22%
667	Storm Sewer Fund	871,730	52,556	81,324	72,814	64,035	726,371	17%
670	Century Center Operations	5,035,901	191,436	1,892,611	3,410,159	58,166	3,085,124	39%
671	Century Center Capital	1,000,000	-	-	-	-	1,000,000	0%
	Total Enterprise Funds	121,014,935	6,061,855	66,757,658	72,749,696	17,574,952	36,682,325	70%
Internal Service Funds								
222	Central Services	13,637,170	713,120	5,366,344	9,744,396	21,284	8,249,541	40%
224	Central Services Capital	279,685	-	141,992	67,778	84,559	53,133	81%
226	Liability Insurance	5,122,081	108,104	3,364,310	2,943,212	62,847	1,694,924	67%
278	Police Take Home Vehicle	99,087	30	56,002	5,277	90	42,996	57%
279	IT / Innovation / 311 Call Center	9,617,560	394,655	6,047,813	6,174,884	1,920,899	1,648,847	83%
711	Self-Funded Employee Benefits	18,508,532	1,323,335	10,910,003	13,103,629	471,675	7,126,854	61%
713	Unemployment Compensation	55,000	25,584	106,073	32,575	-	(51,073)	193%
714	Parental Leave Fund	253,846	8,159	84,196	158,185	-	169,650	33%
	Total Internal Service Funds	47,572,961	2,572,988	26,076,734	32,229,935	2,561,355	18,934,872	60%
Trust & Agency Funds								
701	Fire Pension	4,799,311	344,114	3,177,279	3,327,066	-	1,622,032	66%
702	Police Pension	6,241,405	494,692	4,700,732	4,871,915	34	1,540,638	75%
	Total Trust & Agency Funds	11,040,716	838,806	7,878,011	8,198,981	34	3,162,670	71%
	Total City Controlled Funds	393,699,446	21,805,019	229,019,476	247,427,224	43,289,405	121,390,564	69%

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

	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget*	
Redevelopment Commission Controlled Funds								
Tax Increment Financing Funds								
324	TIF - River West Development Area (Airport)	34,936,226	731,690	17,308,662	16,235,747	5,121,921	12,505,642	64%
422	TIF - West Washington	1,005,665	1,917	130,876	442,233	249,292	625,498	38%
429	TIF - River East Development Area (NE Dev)	9,418,041	2,092,834	4,917,024	5,490,286	1,402,101	3,098,916	67%
430	TIF - Southside Development #1	7,027,306	55,714	168,497	1,794,338	643,360	6,215,449	12%
435	TIF - Douglas Road	186,425	1,000	96,143	12,175	15,108	75,175	60%
436	TIF - River East Residential (NE Res)	4,385,000	1,500	4,358,953	4,263,831	-	26,047	99%
	Total Tax Increment Financing Funds	56,958,663	2,884,655	26,980,154	28,238,610	7,431,781	22,546,727	60%
Redevelopment Funds								
433	Redevelopment General	1,421,350	11,018	550,000	182,757	187,835	683,515	52%
439	Certified Technology Park	752	-	-	546,403	-	752	0%
452	2018 TIF Park Bond Capital	4,092,364	279,769	1,401,171	4,574,523	332,806	2,358,388	42%
454	Airport Urban Enterprise Zone	50,000	-	-	-	-	50,000	0%
	Total Redevelopment Funds	5,564,466	290,787	1,951,171	5,303,682	520,640	3,092,655	44%
Debt Service Funds								
315	Airport 2003 Debt Reserve	20,000	757	11,928	17,929	-	8,072	60%
328	SBCDA 2003 Debt Reserve	40,000	1,265	19,942	29,975	-	20,058	50%
351	2018 TIF Park Bond Debt Service	-	-	-	-	-	-	0%
352	South Shore Double Tracking Debt Service	-	-	517,313	-	-	(517,313)	0%
	Total Debt Service Funds	60,000	2,022	549,184	47,904	-	(489,183)	915%
	Total Redevelopment Commission Funds	62,583,129	3,177,464	29,480,508	33,590,196	7,952,422	25,150,199	60%
	Grand Total	456,282,575	24,982,483	258,499,984	281,017,421	51,241,827	146,540,763	68%

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

City of South Bend
Revenue by Type Report

Period Ending: September 30, 2020

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Taxes															
Property Taxes															
Civil City	-	-	-	-	-	26,301,327	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	1,036,731	-	-	-	9,330,581	12,440,774	75%
LIT for Economic Development	988,824	988,824	988,824	988,824	988,824	988,824	1,105,176	1,005,446	1,005,446	-	-	-	9,049,011	12,098,890	75%
LIT for Public Safety	730,528	730,528	730,528	730,528	730,528	730,528	730,528	730,528	730,528	-	-	-	6,574,748	8,766,330	75%
LIT for Redevelopment	731	731	731	731	731	731	731	731	731	-	-	-	6,581	8,775	75%
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	2,773,436	-	-	-	28,519,379	36,873,228	77%
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	2,773,436	-	-	-	72,771,628	114,355,553	64%
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	-	-	-	-	318,750	-	-	-	1,368,437	1,893,437	72%
Sub Total	858,937	-	-	190,750	-	2,343,000	-	-	318,750	-	-	-	3,711,437	6,130,749	61%
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	514,143	-	-	-	4,066,111	5,621,962	72%
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	-	-	5,148,204	-	-	-	10,372,346	11,017,752	94%
Sub Total	730,825	576,335	705,212	795,223	171,236	6,235,134	620,640	1,053,173	5,662,347	-	-	-	16,550,124	19,846,419	83%
Grants															
Federal Grants	339,419	382,623	171,959	285,146	106,181	83,607	91,517	1,674,743	520,433	-	-	-	3,655,630	9,347,868	39%
State Grants	-	48,960	21,227	9,122	23,816	394,130	-	67,820	197,541	-	-	-	762,616	732,933	104%
Sub Total	339,419	431,584	193,186	294,268	129,997	477,737	91,517	1,742,563	717,974	-	-	-	4,418,246	10,080,801	44%
Other Intergovernmental															
Staffing Agreements with County	-	30,000	-	-	-	-	-	-	-	-	-	-	30,000	30,000	100%
Local Government Grants	-	12,500	-	648,098	23,750	1,900	-	-	100	-	-	-	686,348	662,598	104%
Federal Seized Drug	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	0%
State Seized Drug	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000	0%
Sub Total	-	42,500	-	648,098	23,750	1,900	-	-	100	-	-	-	716,348	727,598	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	6,699,171	-	-	-	25,396,155	36,785,567	69%
Licenses & Permits															
Business															
Business Licenses	25,398	26,516	18,111	6,848	3,569	3,057	5,403	2,753	3,763	-	-	-	95,416	106,323	90%
Taxi Cab Licensing	65	-	55	610	60	-	110	10	371	-	-	-	1,281	4,440	29%
Sub Total	25,463	26,516	18,166	7,458	3,629	3,057	5,513	2,763	4,134	-	-	-	96,697	110,763	87%
Nonbusiness															
Lawn Parking	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Engineering	5,090	20,062	34,060	1,425	425	2,415	40,335	21,045	5,090	-	-	-	129,947	127,000	102%
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	3,263	-	-	-	14,940	24,000	62%
Building Department	87,661	83,680	108,095	75,453	95,457	131,321	130,347	149,985	123,993	-	-	-	985,991	1,772,550	56%
SBARC - Pet Licenses	2,320	3,580	3,090	810	2,095	2,530	3,345	3,425	3,070	-	-	-	24,265	31,200	78%
Sub Total	96,576	110,513	146,911	78,076	98,806	137,464	174,750	176,882	135,416	-	-	-	1,155,393	1,967,750	59%
Total Licenses & Permits	122,039	137,029	165,076	85,533	102,435	140,521	180,263	179,645	139,549	-	-	-	1,252,090	2,078,513	60%

City of South Bend
Revenue by Type Report

Period Ending: September 30, 2020

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Charges for Services															
General Government															
Plan Commission Charges	100	100	100	-	-	100	-	600	600	-	-	-	1,600	4,100	39%
Copies of Public Records	-	-	-	-	-	-	-	-	-	-	-	-	-	1,205	0%
Blueprints/Copies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Historic Preserv Certificate of Approval	100	60	180	280	180	220	360	200	340	-	-	-	1,920	2,000	96%
IT Services	73,046	38,750	-	-	-	-	-	-	-	-	-	-	111,796	111,796	100%
Sub Total	73,246	38,910	280	280	180	320	360	800	940	-	-	-	115,316	119,101	97%
Public Safety															
Accident Report Copies	7,303	6,040	5,632	1,298	6,089	8,950	8,775	6,836	8,366	-	-	-	59,289	82,652	72%
Gun Permit Applications	4,804	3,514	6,959	2,545	2,940	8,191	6,198	7,653	8,259	-	-	-	51,063	40,000	128%
Traffic Signal Maintenance	15,314	10,198	23,739	5,116	-	48,300	-	82,239	13,457	-	-	-	198,362	224,670	88%
ND Special Event Coverage	-	-	4,878	44,698	-	-	-	-	1,338	-	-	-	50,915	150,000	34%
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	-	-	-	-	-	-	-	-	750	-	-	-	750	50,000	2%
Emergency Medical Service	256,159	223,622	319,726	340,414	463,595	225,005	179,380	457,446	272,645	-	-	-	2,737,993	3,000,000	91%
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	1,275	-	-	-	4,563	5,000	91%
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	306,091	-	-	-	4,761,351	6,576,296	72%
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	-	-	194,376	-	-	-	388,488	1,365,018	28%
Palais Royale Ballroom	23,900	15,696	10,347	-	700	6,860	-	1,103	273	-	-	-	58,880	245,272	24%
Parks & Recreation	282,751	187,373	102,857	8,107	103,685	410,949	422,390	400,768	304,992	-	-	-	2,223,871	3,036,794	73%
Lease of Coveleski Stadium	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000	0%
Century Center	186,773	155,640	52,430	-	5,417	6,042	5,417	63,712	31,865	-	-	-	507,295	3,453,940	15%
Sub Total	575,497	430,315	190,964	8,110	124,652	424,100	427,807	465,583	531,507	-	-	-	3,178,534	8,131,024	39%
Health - Animal Care & Control															
Pet Impound Reclaim Fee	255	295	840	365	655	625	430	935	515	-	-	-	4,915	6,300	78%
Pet Adoption Fees	2,694	2,556	2,060	1,460	1,750	2,128	1,196	1,233	943	-	-	-	16,020	29,740	54%
Pick Up Fees	-	40	-	-	100	80	40	-	40	-	-	-	300	550	55%
Pet Micro Chipping	320	160	360	270	160	340	360	520	280	-	-	-	2,770	3,325	83%
Vet Expenses	410	195	265	355	130	295	210	435	155	-	-	-	2,450	2,225	110%
Pet Euthanasia	-	-	-	-	60	-	-	-	-	-	-	-	60	60	100%
Animal Surrenders	500	600	360	280	240	460	700	640	900	-	-	-	4,680	8,000	59%
Cremation	188	105	230	360	293	320	375	99	532	-	-	-	2,502	2,525	99%
Rabies Specimin Prep	-	-	-	60	150	90	30	120	30	-	-	-	480	525	91%
Sub Total	4,367	3,951	4,115	3,150	3,538	4,338	3,341	3,982	3,395	-	-	-	34,177	53,250	64%

City of South Bend
Revenue by Type Report

Period Ending: September 30, 2020

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Charges for Services															
Other															
DCI Staff Contracts	10,948	11,250	80,000	4,891	13,000	282,352	99,284	598,029	48,083	-	-	-	1,147,837	1,174,421	98%
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	57,531	-	-	-	635,925	1,281,877	50%
Parking-Century Center	12,657	14,928	5,922	-	-	-	-	460	940	-	-	-	34,907	133,871	26%
Central Services-Internal Customers	575,890	505,683	591,578	521,394	475,611	513,037	560,310	580,500	613,057	-	-	-	4,937,061	7,691,569	64%
Central Services-External Customers	34,327	34,900	32,591	-	28,162	59,947	51,318	34,069	36,200	-	-	-	311,513	613,364	51%
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	1,355,479	-	-	-	12,103,404	16,260,298	74%
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	2,111,290	-	-	-	19,170,647	27,190,400	71%
Sanitation															
Trash Collection/Residential	370,818	370,369	369,898	370,830	372,215	375,005	375,910	376,586	376,636	-	-	-	3,358,267	4,600,500	73%
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	8,227	-	-	-	72,571	90,000	81%
Trash Collection/Apt 2 Units	3,743	3,752	3,709	3,737	3,684	3,722	3,769	3,730	3,757	-	-	-	33,602	42,300	79%
Trash Collection/Apt 3 Units	1,740	1,626	1,646	1,605	1,626	1,656	1,743	1,608	1,685	-	-	-	14,935	21,100	71%
Trash Collection/Apt 4 Units	2,084	2,028	2,026	2,051	1,996	2,019	1,992	2,058	2,059	-	-	-	18,313	25,100	73%
Trash Collection/Seniors	27,738	27,747	27,768	27,646	27,646	26,997	27,142	27,134	27,044	-	-	-	246,860	362,000	68%
Trash Collection/Special Pickup	2,580	1,730	2,720	3,440	2,600	2,800	3,880	4,120	2,580	-	-	-	26,450	32,000	83%
Trash Collection/Yard Waste Pickup	246	142	60	40	-	-	-	-	30	-	-	-	518	250	207%
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	29,888	-	-	-	184,404	162,000	114%
Misc/Return Trip Customer Error	490	230	420	710	1,010	1,110	860	1,090	1,170	-	-	-	7,090	5,000	142%
Misc/Contamination Fee	30	-	-	-	-	150	60	80	50	-	-	-	370	500	74%
Misc/Tote Replacement Fee	550	250	150	500	400	500	400	500	500	-	-	-	3,750	4,000	94%
Misc/Trash Start Fee	4,090	3,770	4,030	4,430	3,270	4,180	4,110	4,110	5,120	-	-	-	37,110	3,500	1060%
Misc/Yard Waste Totes	(2)	-	70	31,012	32,374	33,540	34,334	34,804	34,972	-	-	-	201,104	240,000	84%
Sub Total	437,973	435,811	436,709	470,374	471,910	479,901	486,907	492,051	493,718	-	-	-	4,205,355	5,604,450	75%
Utilities - Water															
Metered Sales/Residential	640,195	632,757	624,053	648,405	624,755	702,263	877,148	853,658	851,699	-	-	-	6,454,933	8,218,425	79%
Metered Sales/Commercial	196,835	194,039	192,981	175,367	166,823	182,445	202,012	209,861	210,799	-	-	-	1,731,161	2,536,515	68%
Metered Sales/Industrial	34,248	36,538	36,493	30,643	29,126	37,105	38,994	36,377	37,730	-	-	-	317,254	485,540	65%
Metered Sales/Multi Family	109,572	104,030	103,249	102,859	102,058	107,159	106,233	108,531	114,069	-	-	-	957,759	1,275,551	75%
Bulk Sales/Olive St	58	116	319	990	406	377	174	899	580	-	-	-	3,919	10,000	39%
Metered Sales/Institution	10,799	10,711	12,602	10,808	10,229	10,068	11,121	12,464	11,790	-	-	-	100,591	131,355	77%
Public Fire Protection	211,805	211,948	211,501	212,024	212,226	214,403	217,059	220,519	220,923	-	-	-	1,932,409	2,553,185	76%
Private Fire Protection	40,282	40,383	39,765	40,230	40,123	40,083	45,554	49,709	49,763	-	-	-	385,892	412,005	94%
Sales to Public Authorities	31,123	33,400	33,182	28,971	27,516	35,364	46,158	50,447	46,612	-	-	-	332,772	282,805	118%
Irrigation Sales	(13)	363	-	465	62	182,968	333,220	378,352	365,725	-	-	-	1,261,142	1,354,840	93%
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	35,694	-	-	-	246,526	665,000	37%
Backflow Prevention Insp.	9,675	19,100	13,300	8,125	-	16,150	20,725	20,200	27,100	-	-	-	134,375	156,500	86%
Water Main Extension	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Rents From Water Property	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	-	-	-	12,149	16,200	75%
Revenue From Cut Off Fees	1,200	525	225	704	150	675	450	150	450	-	-	-	4,529	5,000	91%
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	87,235	-	-	-	779,998	1,041,115	75%
System Development Fee	159,458	4,703	11,543	3,428	14,543	3,856	2,146	7,703	16,681	-	-	-	224,058	200,965	111%
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	2,078,198	-	-	-	14,899,958	19,620,001	76%

City of South Bend
Revenue by Type Report

Period Ending: September 30, 2020

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Charges for Services															
Utilities - Sewage															
Metered Sales/Residential	1,667,950	1,661,580	1,651,882	1,674,139	1,696,431	1,710,111	1,722,039	1,715,110	1,716,649	-	-	-	15,215,889	20,090,913	76%
Metered Sales/Commercial	561,885	604,549	600,579	532,260	506,000	495,382	557,145	591,009	587,005	-	-	-	5,035,816	7,433,770	68%
Metered Sales/Industrial	428,152	405,903	412,913	409,225	346,027	259,949	338,495	380,983	448,866	-	-	-	3,430,511	5,300,000	65%
Metered Sales/Multi Family	263,450	261,767	259,238	263,995	263,849	269,649	257,991	262,453	266,526	-	-	-	2,368,918	3,093,020	77%
Metered Sales/Institution	26,323	26,257	30,378	26,009	19,055	23,794	25,804	28,098	26,874	-	-	-	232,591	294,000	79%
Sales to Public Authority	76,739	81,234	82,247	71,558	65,286	73,861	89,643	99,261	98,938	-	-	-	738,767	1,103,480	67%
Interdepartmental Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	198,515	0%
Whisl Meter/New Carlisle	27,502	28,446	30,880	25,605	27,193	21,104	23,090	15,944	21,385	-	-	-	221,148	250,875	88%
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	3,798	-	-	-	16,783	22,116	76%
Organic Resources	2,558	26,590	2,087	14,497	4,862	7,084	6,636	7,205	5,458	-	-	-	76,977	61,000	126%
Laboratory Service Fees	-	-	-	-	1,000	-	-	-	240	-	-	-	1,240	1,500	83%
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	38,148	-	-	-	513,303	459,698	112%
Sewer Repair Insurance	47,819	47,759	47,732	47,773	47,874	48,045	48,128	48,199	48,276	-	-	-	431,605	579,500	74%
Sewer Repair Deductible	7,127	6,576	6,726	7,743	7,427	9,756	7,467	7,401	8,400	-	-	-	68,624	65,605	105%
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	86,564	-	-	-	778,115	1,034,160	75%
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	4,910	-	-	-	47,036	53,000	89%
Clean Air/ReLeaf	37,177	37,133	37,085	37,129	37,210	37,394	37,454	37,553	35,366	-	-	-	333,501	451,610	74%
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	3,397,402	-	-	-	29,663,515	41,278,450	72%
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	8,922,541	-	-	-	76,037,162	108,584,472	70%

Fines, Forfeitures, & Fees

General															
Ordinance Violation	1,835	310	400	200	-	-	-	-	-	-	-	-	2,745	8,000	34%
Bad Checks Fines	-	-	60	-	-	30	-	10	10	-	-	-	110	725	15%
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	3,050	-	-	-	15,325	15,325	100%
Zoning Appeals Application Fee	1,250	1,625	1,675	600	-	850	975	1,150	900	-	-	-	9,025	10,000	90%
Zoning Admin Fees	50	1,000	1,250	600	400	1,000	1,100	1,300	1,600	-	-	-	8,300	10,000	83%
Zoning Admin Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Tax Abatement Admin Fees	-	-	-	-	-	2,375	250	-	-	-	-	-	2,625	2,625	100%
Test Filling Fees	-	-	-	-	-	-	-	300	150	-	-	-	450	-	NA
Econ Dev-CDBG Loan Late Fees	-	10	-	-	-	20	51	20	20	-	-	-	121	81	149%
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	5,730	-	-	-	395,457	411,416	96%
Code Enforcement															
Vacant Bldg Registration	300	300	-	-	-	-	900	-	-	-	-	-	1,500	12,900	12%
Landlord Registration Fee	-	-	-	-	-	-	-	15	15	-	-	-	30	-	NA
Rental Unit Safety Fees	1,350	2,250	1,350	-	1,000	-	1,250	1,750	95,450	-	-	-	104,400	99,945	104%
Demolition & Boarding	759	1,387	19,189	328	1,745	268	1,899	3,117	1,909	-	-	-	30,601	98,960	31%
Collections	38	15	523	787	1,539	-	537	1,685	377	-	-	-	5,501	3,600	153%
Environmental Violations	11,488	4,939	9,514	4,335	10,537	17,271	29,923	24,385	19,252	-	-	-	131,645	132,045	100%
Ordinance Violation	4,403	4,615	1,330	1,000	750	1,500	3,863	2,993	2,500	-	-	-	22,954	48,608	47%
Animal Ordinance Violation	200	-	50	-	10,375	35,200	44,279	27,139	40,374	-	-	-	157,617	-	NA
Forfeitures-Civil Penalties	2,093	14,410	4,121	-	5,538	500	28,169	4,438	2,063	-	-	-	61,330	119,117	51%
Sub Total	20,631	27,915	36,078	6,450	31,483	54,739	110,819	65,521	161,940	-	-	-	515,577	515,175	100%

City of South Bend
Revenue by Type Report

Period Ending: September 30, 2020

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Fines, Forfeitures, & Fees															
Parking															
Street Parking Fines	2,123	2,125	1,260	740	460	970	3,712	5,221	4,315	-	-	-	20,926	61,880	34%
Public Safety															
False Alarms Fine	13,618	7,879	4,926	6,028	6,894	5,368	5,349	4,788	6,099	-	-	-	60,947	100,000	61%
Noise Ordinance	38	-	20	-	-	-	1,111	5,933	238	-	-	-	7,339	4,900	150%
Curfew Violation	-	-	-	-	-	200	-	298	269	-	-	-	768	480	160%
Impound Towing Fees	587	504	896	369	530	590	753	510	660	-	-	-	5,399	10,000	54%
Sub Total	14,243	8,383	5,842	6,396	7,424	6,158	7,213	11,529	7,267	-	-	-	74,454	115,380	65%
Total Fines, Forfeitures, & Fees	399,020	42,968	48,365	15,486	40,267	67,742	125,920	87,393	179,251	-	-	-	1,006,413	1,103,851	91%
Other Income															
Miscellaneous Revenue															
Miscellaneous Revenue	12,880	40,636	76,145	261,693	3,471	49,387	171,014	(35,836)	18,792	-	-	-	598,183	989,779	60%
Sale of Scrap Metal	5,723	1,175	195	809	2,482	345	328	310	1,560	-	-	-	12,926	29,442	44%
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	2,913	-	-	-	12,413	30,000	41%
Sub Total	36,606	41,811	76,340	311,989	5,953	67,735	171,341	2,478	23,266	-	-	-	737,519	1,216,952	61%
Bank Account Interest	(645,793)	359,545	523,865	364,147	264,956	236,320	431,401	130,946	191,485	-	-	-	1,856,869	3,518,088	53%
Rental of Property	12,678	-	5,416	-	-	113	22,781	543	22,577	-	-	-	64,108	114,144	56%
Donations	708,412	40,057	4,926	404,319	358,088	1,126	501,841	502,963	1,902,884	-	-	-	4,424,615	4,767,550	93%
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	2,140,212	-	-	-	7,767,452	10,546,734	74%
Reimbursements															
Outside															
Miscellaneous Reimbursements	49,280	(15,324)	482,725	39,039	41,267	(246,797)	(110,802)	1,258	36,562	-	-	-	277,208	229,455	121%
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	2,724	-	-	-	32,432	32,690	99%
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	-	-	-	-	-	9,455	-	-	-	176,168	167,714	105%
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	198,359	-	-	-	582,518	387,000	151%
Diesel Tax Rebate	3,384	-	7,921	3,267	-	3,511	-	7,276	4,604	-	-	-	29,961	50,000	60%
Pharmacy Rebates	-	88,768	-	-	-	-	-	147,305	-	-	-	-	236,073	375,000	63%
Beck's Lake Reimbursement	-	20,820	-	-	-	26,956	-	-	2,258	-	-	-	50,034	47,777	105%
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	253,961	-	-	-	2,818,612	2,765,502	102%

City of South Bend
Revenue by Type Report

Period Ending: September 30, 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	253,961	-	-	-	2,819,668	7,682,450	37%
Other Sources															
Sale of Assets															
Sale of Capital Assets	-	-	-	-	-	-	-	-	114,517	-	-	-	114,517	10,020	1143%
Sale of Non-Capital Assets	-	-	-	-	-	-	-	-	28,584	-	-	-	28,584	-	NA
Sale of Property	6	-	20,000	-	-	4,993	-	82,992	-	-	-	-	107,992	5,000	2160%
Other Damage Reimbursement	-	-	3,560	-	-	-	-	-	5,950	-	-	-	9,510	3,560	267%
Vehicle Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Hydrant Damage Reimbursement	-	-	-	605	-	-	-	-	-	-	-	-	605	10,000	6%
Sub Total	6	-	23,560	605	-	4,993	-	82,992	149,051	-	-	-	261,208	28,580	914%
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	1,927,827	-	-	-	42,418,012	50,888,129	83%
PILOT	518,478	518,483	518,483	518,483	518,483	518,483	518,483	518,483	518,483	-	-	-	4,666,342	6,221,791	75%
Administration Cost Allocation	585,785	585,802	585,802	585,802	585,802	585,802	585,802	585,802	585,802	-	-	-	5,272,201	7,029,607	75%
IT Cost Allocation	554,735	554,745	554,745	554,745	554,745	554,745	554,745	554,745	554,745	-	-	-	4,992,695	6,656,930	75%
Liability Insurance Allocation	242,853	242,877	242,877	242,877	242,877	242,877	242,877	242,877	242,877	-	-	-	2,185,869	2,914,500	75%
Payroll Cost Allocation	208,369	208,391	208,391	208,391	201,980	201,980	221,213	208,391	248,509	-	-	-	1,915,615	2,540,788	75%
Facilities Management Allocation	10,163	10,180	10,180	10,180	10,180	10,180	10,180	10,180	10,180	-	-	-	91,603	122,143	75%
Utility Customer Service Mgmt Allocatio	141,404	141,398	141,398	141,398	141,398	141,398	141,398	141,398	141,398	-	-	-	1,272,588	1,696,782	75%
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	4,229,821	-	-	-	62,814,925	78,070,670	80%
Issuance of Debt															
Capital Lease Proceeds	-	-	-	-	-	-	-	6,156,108	-	-	-	-	6,156,108	6,156,108	100%
Bond Proceeds	-	-	-	-	-	-	-	48,300	4,781,700	-	-	-	4,830,000	4,830,000	100%
Premium on Bonds	-	-	-	-	-	-	-	-	913,815	-	-	-	913,815	913,815	100%
Sub Total	-	-	-	-	-	-	-	6,204,408	5,695,515	-	-	-	11,899,923	11,899,923	100%
Refunds															
Refunds	-	-	-	-	347	458	-	16,707	1,387	-	-	-	18,899	13,951	135%
Specific Stop Loss	1,195	-	-	-	-	-	-	-	-	-	-	-	1,195	10,000	12%
Sub Total	1,195	-	-	-	347	458	-	16,707	1,387	-	-	-	20,094	23,951	84%
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	317	-	-	-	9,098	10,000	91%
Sub Total	13,795	247,425	609	11,101	243	446	11,409	432,081	317	-	-	-	717,426	643,328	112%
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	10,076,091	-	-	-	75,713,576	90,666,452	84%
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	31,184,212	-	-	-	262,764,144	371,803,592	71%

City of South Bend
Expenditures by Activity

Period Ending: September 30, 2020

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
General Fund																
General Government																
Mayor	101	184,656	59,236	86,934	66,069	106,171	84,147	70,760	76,624	68,390	-	-	-	802,989	1,117,529	72%
Community Initiatives	101	-	8,352	14,288	14,500	20,680	79,500	19,308	14,500	79,500	-	-	-	250,630	703,488	36%
Clerk	101	36,422	41,812	35,313	31,320	46,475	35,523	37,103	39,914	40,579	-	-	-	344,461	571,490	60%
Common Council	101	27,570	50,454	28,108	33,942	32,382	42,239	32,396	49,060	38,183	-	-	-	334,335	730,055	46%
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	194,653	-	-	-	1,633,606	2,278,109	72%
Human Resources	101	46,905	47,188	47,232	47,709	64,695	47,181	47,565	54,820	58,436	-	-	-	461,730	617,286	75%
Diversity & Inclusion	101	1,573	9,651	10,922	17,740	31,011	21,623	23,932	24,907	33,311	-	-	-	174,671	508,776	34%
Legal	101	90,519	92,286	92,766	92,026	135,830	110,729	107,969	109,561	98,860	-	-	-	930,546	1,405,880	66%
Sub Total		560,194	492,967	537,075	472,490	663,619	601,002	501,059	537,571	611,913	-	-	-	4,977,889	7,975,613	62%
Public Works																
Engineering	101	226,006	225,942	201,511	204,343	272,441	231,390	290,344	229,211	220,727	-	-	-	2,101,915	3,405,513	62%
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	14,154	-	-	-	193,012	479,036	40%
AmeriCorps Grant Program	101	32,301	27,720	24,615	23,459	33,178	22,309	23,687	20,555	18,389	-	-	-	226,214	453,453	50%
Sub Total		291,606	268,322	747,328	240,702	343,174	264,554	334,510	277,673	253,270	-	-	-	3,021,140	4,838,002	62%
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	2,175,221	-	-	-	20,123,217	30,302,621	66%
Crime Lab	101	41,404	40,329	42,146	44,017	61,096	44,050	42,479	42,136	44,004	-	-	-	401,662	631,268	64%
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	2,075,057	-	-	-	18,560,415	25,952,780	72%
EMS	101	35,607	66,320	48,207	35,930	31,609	40,285	62,409	48,234	38,693	-	-	-	407,294	826,718	49%
Fire Training Center	101	1,489	3,519	805	1,664	275	3,821	8,930	5,894	544	-	-	-	26,942	155,035	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	4,333,518	-	-	-	39,519,530	57,868,422	68%
Arts & Culture																
Morris PAC	101	94,049	91,241	254,375	88,137	81,133	51,157	67,004	45,160	50,497	-	-	-	822,754	1,503,719	55%
Palais Royale	101	23,098	22,312	19,844	35,685	20,345	13,242	18,734	19,150	8,189	-	-	-	180,598	400,782	45%
Sub Total		117,147	113,553	274,219	123,822	101,478	64,400	85,738	64,310	58,685	-	-	-	1,003,352	1,904,501	53%
Human Rights																
Human Rights	101	20,302	22,305	21,531	20,295	22,924	30,702	20,499	21,951	20,449	-	-	-	200,958	315,802	64%
Sub Total		20,302	22,305	21,531	20,295	22,924	30,702	20,499	21,951	20,449	-	-	-	200,958	315,802	64%
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	5,277,836	-	-	-	48,722,869	72,902,340	67%
Venues, Parks & Arts																
Parks & Recreation																
Park Administration	201	120,427	125,827	118,951	118,312	139,201	130,146	125,709	119,789	119,373	-	-	-	1,117,734	1,514,548	74%
Park Maintenance	201	674,529	480,987	574,864	579,589	584,527	579,552	641,872	588,394	492,046	-	-	-	5,196,360	7,078,436	73%
Golf Courses	201	65,738	81,806	134,279	71,160	194,931	144,559	167,703	150,374	153,306	-	-	-	1,163,855	1,551,873	75%
Recreation	201	268,100	206,486	227,179	159,384	293,735	201,281	269,125	285,057	198,013	-	-	-	2,108,360	3,185,143	66%
Marketing & Events	201	63,031	77,576	85,530	64,398	100,888	58,018	62,165	72,849	69,999	-	-	-	654,454	1,147,387	57%
Park Projects & Capital	201	492,148	170,938	115,484	9,954	29,849	7,500	-	5,063	201,531	-	-	-	1,032,467	1,318,120	78%
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	1,234,268	-	-	-	12,125,545	17,320,466	70%

City of South Bend
Expenditures by Activity

Period Ending: September 30, 2020

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	4,826	-	-	-	62,922	82,470	76%
Parking General Operations	601	-	-	-	-	-	-	-	-	40,118	-	-	-	40,118	40,118	100%
Main Street Garage	601	39,674	15,054	20,949	15,427	3,161	38,671	155,113	15,389	151,425	-	-	-	454,862	712,234	64%
Leighton Plaza Garage	601	191,290	17,566	27,044	20,772	3,642	51,907	66,721	18,903	453	-	-	-	398,298	506,358	79%
Wayne Street Garage	601	126,664	16,076	13,447	10,528	2,219	22,618	25,139	15,552	52,757	-	-	-	285,000	347,493	82%
Eddy St Commons Garage	601	1,499	390	(0)	788	-	-	2,191	806	742	-	-	-	6,415	11,000	58%
Sub Total		368,273	51,742	98,423	50,880	9,395	113,569	249,536	55,476	250,322	-	-	-	1,247,615	1,699,673	73%
Century Center																
Century Center Operations	670	318,926	305,738	253,129	247,198	159,130	118,661	154,562	143,830	191,436	-	-	-	1,892,611	5,035,901	38%
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	191,436	-	-	-	2,097,998	6,446,997	33%
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	1,676,026	-	-	-	15,471,159	25,467,136	61%

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	7,858	-	-	-	138,307	395,377	35%
Public Safety LOIT - Police	249	367,320	364,899	382,289	323,519	462,281	363,609	337,196	340,458	347,439	-	-	-	3,289,011	4,619,658	71%
Police Take Home Vehicle	278	-	683	54,724	315	-	-	-	250	30	-	-	-	56,002	99,087	57%
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	355,327	-	-	-	3,834,156	5,822,696	66%
Fire Department																
Public Safety LOIT - Fire	249	316,331	312,364	326,929	325,533	466,081	344,881	343,004	345,288	335,530	-	-	-	3,115,940	4,330,887	72%
Fire Department Capital	287	405,741	78,336	118,698	-	567,850	484,530	713,735	125,851	-	-	-	-	2,494,741	5,295,935	47%
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)	5,186	-	-	-	17,353	95,082	18%
Sub Total		734,646	421,728	449,188	383,903	1,035,949	841,516	1,056,739	468,851	340,715	-	-	-	5,733,236	11,555,963	50%
Total Public Safety		1,286,671	812,608	939,470	714,062	1,578,884	1,227,929	1,430,846	880,881	696,042	-	-	-	9,567,392	17,378,659	55%

Public Works																
Streets																
Motor Vehicle Highway	202	884,407	704,175	683,676	557,610	776,699	583,161	901,898	223,935	785,291	-	-	-	6,100,854	11,282,977	54%
Local Roads & Streets	251	22,964	56,996	11,347	24,270	363,533	254,701	192,684	1,337,064	652,018	-	-	-	2,915,576	5,797,965	50%
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	546,373	-	-	-	1,787,808	3,691,796	48%
Major Moves	412	11,933	743	627,146	5,696	23,186	4,203	18,102	103,083	4,889	-	-	-	798,980	2,195,285	36%
Project ReLeaf	655	28,761	28,704	28,678	28,673	29,071	28,712	28,781	28,756	28,798	-	-	-	258,933	433,460	60%
Sub Total		1,065,919	797,316	1,384,863	641,447	1,215,913	1,069,335	1,580,808	2,312,007	2,017,369	-	-	-	12,084,976	26,539,911	46%
Solid Waste																
Solid Waste Operations	610	565,035	528,183	420,520	276,632	662,038	402,773	837,012	615,624	486,338	-	-	-	4,794,156	6,091,520	79%
Solid Waste Capital	611	185,051	147,686	-	102,029	146,921	1,782	77,662	147,604	-	-	-	-	808,734	1,700,349	48%
Sub Total		750,086	675,869	420,520	378,661	808,958	404,555	914,674	763,228	486,338	-	-	-	5,602,891	7,791,869	72%

City of South Bend
Expenditures by Activity

Period Ending: September 30, 2020

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
Water Works																
Water Works Operations	620	1,733,145	1,809,307	1,661,269	1,513,685	1,986,744	1,288,733	2,002,916	1,828,917	1,837,397	-	-	-	15,662,113	23,491,243	67%
Water Works Capital	622	29,304	56,473	164,318	192	143,899	14,750	-	174,212	53,198	-	-	-	636,346	4,870,047	13%
Water Works Deposit	624	2,189	1,725	2,657	1,886	1,422	1,260	2,060	630	935	-	-	-	14,764	20,000	74%
Water Works Sinking (Debt Service)	625	2,868	906	894	840	745	221,749	1,067	877	637	-	-	-	230,583	1,841,486	13%
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	2,119	-	-	-	33,344	40,000	83%
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	1,894,285	-	-	-	16,577,150	30,282,776	55%
Wastewater/Sewer/Organic Resources																
Sewer Repair Insurance	640	72,887	61,517	42,251	56,429	68,853	20,880	213,205	53,636	37,333	-	-	-	626,990	742,355	84%
Sewer Division	641	471,391	413,031	413,550	369,127	435,823	579,110	412,550	415,578	670,515	-	-	-	4,180,674	9,361,910	45%
Concrete Crew	641	35,932	40,443	39,640	33,427	32,031	24,921	28,863	34,250	33,769	-	-	-	303,276	535,869	57%
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	1,420,777	-	-	-	28,855,454	36,134,401	80%
Organic Resources	641	245,161	147,296	96,946	69,813	126,570	140,298	218,943	131,341	92,666	-	-	-	1,269,034	1,683,929	75%
Sewage Works Capital	642	361,864	9,094	1,588,512	36,573	15,705	330,979	35,926	765,420	298,779	-	-	-	3,442,853	14,115,020	24%
Sewage Works Reserve Oper & Maint	643	9,459	7,459	11,486	8,141	6,134	5,415	8,799	2,705	4,038	-	-	-	63,636	120,000	53%
Sewage Works Sinking (Debt Service)	649	1,100	550	-	750	851,995	-	-	-	194,271	-	-	-	1,048,666	7,785,015	13%
Sewage Works Debt Service Reserve	653	-	-	-	-	-	-	-	-	322,566	-	-	-	322,566	-	NA
Sewage Works Customer Deposit	654	685	567	919	687	541	513	904	277	412	-	-	-	5,506	25,000	22%
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	3,075,125	-	-	-	40,118,656	70,503,499	57%
Storm Water Fees																
Storm Sewer Fund	667	19,426	4,000	-	-	-	4,286	289	767	52,556	-	-	-	81,324	871,730	9%
Sub Total		19,426	4,000	-	-	-	4,286	289	767	52,556	-	-	-	81,324	871,730	9%
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	7,525,672	-	-	-	74,464,996	135,989,785	55%
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	18,211	-	-	-	247,552	873,464	28%
State Grant	210	4,882	9,764	18,003	-	14,645	19,955	-	5,459	22,884	-	-	-	95,592	691,169	14%
DCI Operating	211	235,920	232,372	214,865	194,397	316,841	203,208	198,771	197,342	198,720	-	-	-	1,992,434	3,500,678	57%
DCI Grants	212	271,478	174,307	149,054	63,614	118,831	169,727	50,786	670,198	212,466	-	-	-	1,880,461	9,617,968	20%
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	452,282	-	-	-	4,246,040	14,723,279	29%
Code Enforcement																
Unsafe Building	219	17,951	12,908	3,583	1,804	37,015	1,810	20,951	1,960	2,450	-	-	-	100,432	156,395	64%
Rental Units Regulation	221	14,675	10,902	14,595	14,880	20,723	14,880	14,880	14,880	15,097	-	-	-	135,511	348,002	39%
Neighborhood Code Enforcement	230	168,615	158,787	149,833	143,617	189,116	149,899	213,800	176,598	173,590	-	-	-	1,523,856	2,864,409	53%
Animal Care & Control	230	34,570	26,423	37,079	43,141	32,688	45,771	31,712	32,173	42,960	-	-	-	326,518	582,064	56%
NEAT Crew	230	87,447	81,266	72,413	63,702	75,130	70,445	93,349	81,153	70,929	-	-	-	695,832	989,589	70%
Total Code Enforcement		323,259	290,286	277,502	267,144	354,672	282,805	374,692	306,764	305,025	-	-	-	2,782,149	4,940,459	56%
Building Department																
Building Dept Operations	600	137,003	117,302	117,140	114,913	154,291	113,791	130,767	110,795	111,493	-	-	-	1,107,495	1,734,885	64%
Total Building Department		137,003	117,302	117,140	114,913	154,291	113,791	130,767	110,795	111,493	-	-	-	1,107,495	1,734,885	64%
Liability Insurance																
Safety & Risk Management	226	15,303	14,402	14,729	14,924	18,290	18,806	6,504	12,833	8,321	-	-	-	124,112	213,267	58%
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	67,680	-	-	-	538,706	2,096,092	26%
Workers Compensation	226	349,508	132,252	80,035	72,527	37,889	86,214	189,072	50,180	32,103	-	-	-	1,029,779	1,029,095	100%
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	108,104	-	-	-	3,364,310	5,122,081	66%

City of South Bend
Expenditures by Activity

Period Ending: September 30, 2020

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
Central Services																
Equipment Services	222	545,711	570,343	545,756	474,629	442,905	524,730	626,688	580,372	671,389	-	-	-	4,982,524	8,017,413	62%
Central Stores	222	26	-	-	-	-	-	-	-	-	-	-	-	26	26	99%
Print Shop	222	2,863	835	1,855	-	1,670	835	835	835	835	-	-	-	10,561	13,581	78%
Radio Shop	222	14,381	17,817	14,218	13,958	26,765	19,353	19,284	19,188	18,904	-	-	-	163,868	276,224	59%
Building Maintenance	222	15,913	14,821	14,050	14,674	20,051	14,838	14,350	13,640	13,512	-	-	-	135,848	213,243	64%
Facilities Management	222	9,015	7,154	4,840	6,710	11,868	8,480	8,480	8,490	8,480	-	-	-	73,517	122,143	60%
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	713,120	-	-	-	5,508,337	13,916,855	40%
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	633,149	-	-	-	10,926,747	18,500,404	59%
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	20,833	-	-	-	187,501	430,000	44%
EDIT	408	921,977	1,172,714	1,330,750	859,453	1,149,512	830,810	523,144	1,212,932	609,234	-	-	-	8,610,527	16,072,972	54%
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	-	44,108	-	-	-	93,394	133,581	70%
2017 Park Bond Capital	471	108,860	46,151	97,513	-	185,609	146,832	474,202	671,630	603,635	-	-	-	2,334,432	8,569,760	27%
Equipment / Vehicle Leasing	750	337,998	57,965	271,767	-	-	-	1,752	-	-	-	-	-	669,482	669,484	100%
Redevelopment Authority Debt Service	752	-	1,235,778	-	-	358,606	-	-	1,236,278	1,200	-	-	-	2,831,863	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	1,912,159	-	-	-	35,945,745	58,612,536	61%
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	394,655	-	-	-	6,047,813	9,617,560	63%
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	1,323,335	-	-	-	10,910,003	18,508,532	59%
Unemployment Comp	713	-	8,809	7,432	3,943	8,878	23,674	6,413	21,340	25,584	-	-	-	106,073	55,000	193%
Parental Leave Fund	714	7,236	4,116	13,153	15,290	22,916	6,049	2,430	4,848	8,159	-	-	-	84,196	253,846	33%
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	1,751,733	-	-	-	17,148,086	28,434,938	60%
Miscellaneous																
Gift, Donation, Bequest	217	13,429	111,571	23,387	15,425	36,305	21,789	75,684	26,376	32,430	-	-	-	356,397	791,062	45%
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	12,659	-	-	-	151,355	270,640	56%
COVID-19 Response	264	-	-	-	-	224,508	230,356	992,316	280,662	383,939	-	-	-	2,111,782	2,025,075	104%
Industrial Revolving Fund	754	-	1,046	10,220	9,589	1,051	17,573	8,600	10,685	7,692	-	-	-	66,457	149,000	45%
Sub Total		28,087	131,520	49,911	37,693	281,948	287,288	1,097,095	462,626	436,720	-	-	-	2,812,887	3,435,777	82%
Fiduciary Funds																
Fire Pension	701	359,412	355,948	365,951	353,627	350,802	356,346	348,169	342,910	344,114	-	-	-	3,177,279	4,799,311	66%
Police Pension	702	513,423	534,681	496,168	655,677	500,381	500,046	496,652	509,011	494,692	-	-	-	4,700,732	6,241,405	75%
Sub Total		872,835	890,629	862,119	1,009,304	851,183	856,392	844,821	851,922	838,806	-	-	-	7,878,011	11,040,716	71%
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	3,027,259	-	-	-	27,838,984	42,911,431	65%
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	21,805,019	-	-	-	229,019,476	393,699,446	58%

City of South Bend
Expenditures by Activity

Period Ending: September 30, 2020

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
Redevelopment Commission Controlled Funds																
Tax Increment Financing Funds																
TIF River West Develop Area	324	5,137,847	1,905,977	648,715	861,035	1,086,298	642,114	5,171,204	1,123,784	731,690	-	-	-	17,308,662	34,936,226	50%
TIF West Washington	422	-	10,956	-	22,929	78,414	(22,929)	39,589	-	1,917	-	-	-	130,876	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	2,092,834	-	-	-	4,917,024	9,418,041	52%
TIF Southside Development #1	430	30,337	46,399	-	13,175	3,375	-	10,721	8,775	55,714	-	-	-	168,497	7,027,306	2%
TIF Douglas Road	435	14,050	20,758	10,275	-	-	28,665	21,395	-	1,000	-	-	-	96,143	186,425	52%
TIF River East Residential (NE Res)	436	1,885,125	246,664	-	-	-	-	1,979,000	246,664	1,500	-	-	-	4,358,953	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	2,884,655	-	-	-	26,980,154	56,958,663	47%
Redevelopment Funds																
Redevelopment General	433	41,850	29,105	90,388	532,180	96,131	14,125	(276,197)	11,400	11,018	-	-	-	550,000	1,421,350	39%
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	279,769	-	-	-	1,401,171	4,092,364	34%
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	290,787	-	-	-	1,951,171	5,564,466	35%
Debt Service Funds																
Airport Debt Reserve 2003	315	1,773	1,398	2,153	1,526	1,150	1,015	1,649	507	757	-	-	-	11,928	20,000	60%
Redevelop Bond - Palais Royale	328	2,964	2,338	3,599	2,551	1,922	1,697	2,757	848	1,265	-	-	-	19,942	40,000	50%
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	2,022	-	-	-	549,184	60,000	915%
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	3,177,464	-	-	-	29,480,508	62,583,129	47%
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	24,982,483	-	-	-	258,499,984	456,282,575	57%

**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

September 30, 2020

Full-Time Staffing Summary by Fund

	Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
101 - General Fund													
Mayor's Office	8	7	8	8	8	8	8	8	8	8	-	-	-
Community Initiatives	2	2	2	2	2	2	2	2	2	2	-	-	-
City Clerk	5	5	4	5	5	5	5	5	4	5	-	-	-
Common Council	9	9	9	9	9	9	8	9	9	9	-	-	-
Controller's Office	21	20	19	19	20	20	20	20	20	20	-	-	-
Morris Performing Arts Center	9	9	9	8	8	8	8	8	8	8	-	-	-
Palais Royale Ballroom	2	2	2	2	2	2	2	2	2	2	-	-	-
Human Resources	6	6	6	6	6	6	6	5	5	5	-	-	-
Diversity & Inclusion	3	1	1	3	3	3	3	3	3	3	-	-	-
Legal Department	11	10	10	9	11	11	11	11	11	11	-	-	-
Engineering	24	22	22	22	22	24	24	24	24	24	-	-	-
Office of Sustainability	1	1	1	1	1	1	1	1	1	1	-	-	-
AmeriCorps Grant Program	2	1	1	1	1	1	1	1	1	1	-	-	-
Police Department	235	218	218	221	219	218	221	219	219	219	-	-	-
Police Crime Lab	7	7	7	7	7	7	7	7	7	7	-	-	-
Fire Department	219	218	217	213	212	211	212	212	213	214	-	-	-
EMS	4	3	4	4	4	4	4	4	4	4	-	-	-
Human Rights	3	3	3	3	3	3	3	3	3	3	-	-	-
	571	544	543	543	543	543	546	544	544	546	-	-	-
201 - Parks & Recreation													
Administration	7	7	7	7	7	7	7	7	7	7	-	-	-
Maintenance	47	47	47	48	48	48	48	48	48	48	-	-	-
Golf Courses	8	8	8	8	8	8	8	8	7	7	-	-	-
Recreation	23	22	23	23	23	23	23	22	21	21	-	-	-
Marketing & Events	11	9	9	9	9	9	9	9	9	9	-	-	-
	96	93	94	95	95	95	95	94	92	92	-	-	-
202/266 - Motor Vehicle Highway													
Streets/Traffic & Lighting	52	48	50	51	51	50	50	48	47	49	-	-	-
Curb & Sidewalk	8	7	7	8	8	8	8	8	8	8	-	-	-
	60	55	57	59	59	58	58	56	55	57	-	-	-
211 - Dept of Community Investment Admin													
DCI	28	25	24	24	24	24	24	24	24	24	-	-	-
221 - Landlord Registration Fund													
Rental Unit Inspection	4	2	3	3	3	3	3	3	3	3	-	-	-

City of South Bend
Staffing Headcount

September 30, 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	28	-	-	-
Building Maintenance	3	3	3	3	3	3	3	3	3	2	-	-	-
Radio Shop	3	3	3	3	3	3	3	3	3	3	-	-	-
Facilities Management	1	1	1	1	1	1	1	1	1	1	-	-	-
	38	34	35	34	35	35	34	35	35	34	-	-	-

226 - Liability Insurance

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

230 - Code Enforcement Fund

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

249 - Public Safety LOIT

Police Department	46	50	50	46	46	46	46	46	45	45	-	-	-
Fire Department	46	41	41	45	45	45	44	43	42	41	-	-	-
	92	91	91	91	91	91	90	89	87	86	-	-	-

258 - Human Rights Federal Grants

EEOC	1	1	1	1	1	1	1	1	1	1	-	-	-
HUD	1	1	1	1	1	1	1	1	1	1	-	-	-
	2	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	7	-	-	-
Innovation & Technology	23	21	21	21	21	21	22	23	23	23	-	-	-
	30	28	28	28	28	28	29	30	30	30	-	-	-

600 - Consolidated Building Fund

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

Solid Waste	24	23	23	25	23	23	24	24	23	22	-	-	-
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620 - Water Works

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

September 30, 2020

Full-Time Staffing Summary by Fund

640 - Sewer Insurance

Sewer Repair

Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2	2	2	2	2	2	2	2	2	2	-	-	-

641 - Sewage Works

Sewers

Concrete Crew

Wastewater

Organic Resources

35	34	32	34	34	34	33	35	35	35	-	-	-
4	4	4	3	3	3	3	4	4	4	-	-	-
44	43	41	43	43	43	43	43	43	43	-	-	-
6	6	6	6	6	6	6	6	6	6	-	-	-
89	87	83	86	86	86	85	88	88	88	-	-	-

670 - Century Center

Century Center

8	6	6	7	7	7	7	7	7	7	-	-	-
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Total Full-Time Employees by Fund

1,159	1,101	1,102	1,111	1,110	1,109	1,111	1,108	1,102	1,105	-	-	-
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Full-Time Staffing Summary by Activity

General Government

Mayor's Office

Community Initiatives

City Clerk

Common Council

Controller's Office

Human Resources

Diversity & Inclusion

Legal Department

Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
8	7	8	8	8	8	8	8	8	8	-	-	-
2	2	2	2	2	2	2	2	2	2	-	-	-
5	5	4	5	5	5	5	5	4	5	-	-	-
9	9	9	9	9	9	8	9	9	9	-	-	-
21	20	19	19	20	20	20	20	20	20	-	-	-
6	6	6	6	6	6	6	5	5	5	-	-	-
3	1	1	3	3	3	3	3	3	3	-	-	-
11	10	10	9	11	11	11	11	11	11	-	-	-
65	60	59	61	64	64	63	63	62	63	-	-	-

Code Enforcement / Animal Resource Center

34	32	32	33	33	33	34	34	34	34	-	-	-
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Dept. of Community Investment

28	25	24	24	24	24	24	24	24	24	-	-	-
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Venues, Parks & Arts

Parks & Recreation

Morris PAC & Palais Royale

Century Center

96	93	94	95	95	95	95	94	92	92	-	-	-
11	11	11	10	10	10	10	10	10	10	-	-	-
8	6	6	7	7	7	7	7	7	7	-	-	-
115	110	111	112	112	112	112	111	109	109	-	-	-

City of South Bend
Staffing Headcount

September 30, 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	224	-	-	-
Police - Civilians	45	43	43	42	42	42	42	42	42	42	-	-	-
Police - Police Recruit	6	6	6	6	6	6	7	6	5	5	-	-	-
Fire/EMS - Sworn Firefighters	256	253	253	255	254	253	253	252	252	252	-	-	-
Fire/EMS - Civilians	7	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	530	-	-	-

Public Works

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

Liability Insurance/Safety & Risk

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

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

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

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

	5	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	1,105	-	-	-
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City of South Bend
Staffing Headcount

September 30, 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	1	-	-	-
Morris Performing Arts Center	5	5	5	5	5	5	5	5	5	-	-	-
Diversity & Inclusion	-	-	-	-	-	1	1	1	1	-	-	-
Legal Department	1	1	1	1	1	1	1	1	1	-	-	-
Engineering	2	2	2	2	2	2	2	2	2	-	-	-
Police Department	27	21	21	21	22	22	21	20	20	-	-	-
Police Crime Lab	-	2	2	2	2	2	2	2	2	-	-	-
Fire Department	1	1	1	1	1	1	1	1	1	-	-	-
Human Rights	1	1	1	1	1	1	1	1	1	-	-	-
	38	34	34	34	35	36	35	34	34	-	-	-

201 - Parks & Recreation

Maintenance	22	23	23	24	25	25	22	22	22	-	-	-
Golf Courses	26	32	33	33	41	43	43	42	42	-	-	-
Recreation	89	88	83	83	48	46	42	41	42	-	-	-
Marketing & Events	1	1	1	1	1	1	1	1	1	-	-	-
	138	144	140	141	115	115	108	106	107	-	-	-

202 - Motor Vehicle Highway

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

DCI	1	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	1	-	-	-
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230 - Code Enforcement Fund

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

Water Works	3	3	3	3	3	3	3	3	2	-	-	-
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641 - Sewage Works

Sewers	5	5	3	3	3	3	5	5	4	-	-	-
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670 - Century Center

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

	200	202	194	195	170	171	162	159	158	-	-	-
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City of South Bend
Staffing Headcount

September 30, 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	2	-	-	-
City Clerk	1	1	1	2	2	2	2	2	2	-	-	-
Common Council	6	6	6	6	6	6	6	6	6	-	-	-
Human Resources	-	-	-	-	-	-	1	-	-	-	-	-
Legal Department	-	-	-	-	3	3	4	4	1	-	-	-
Engineering	1	1	1	1	7	7	7	7	7	-	-	-
AmeriCorps Grant Program	12	12	11	11	11	11	9	4	9	-	-	-
Police Department	-	-	-	-	2	2	1	-	-	-	-	-
	25	25	24	25	36	36	35	24	27	-	-	-

201 - Parks & Recreation

Maintenance	1	-	10	12	23	23	22	21	17	-	-	-
Golf Courses	1	1	-	-	5	8	8	10	10	-	-	-
Recreation	12	12	1	-	100	120	116	85	50	-	-	-
	14	13	11	12	128	151	146	116	77	-	-	-

202 - Motor Vehicle Highway

Streets/Traffic & Lighting	-	-	-	-	6	6	4	5	4	-	-	-
Curb & Sidewalk	-	-	-	-	4	4	2	3	3	-	-	-
	-	-	-	-	10	10	6	8	7	-	-	-

222 - Central Services

Equipment Services	-	-	-	-	-	-	-	1	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	2	-	-	-
NEAT Crew	1	1	1	1	1	1	1	1	1	-	-	-
	4	4	4	4	4	4	4	4	3	-	-	-

620 - Water Works

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

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

	45	44	42	49	184	211	199	158	119	-	-	-
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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	1,105	-	-	-
Part Time Staff		200	202	194	195	170	171	162	159	158	-	-	-
Temporary / Seasonal		45	44	42	49	184	211	199	158	119	-	-	-
City Total	1,159	1,346	1,348	1,347	1,354	1,463	1,493	1,469	1,419	1,382	-	-	-

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

Fund Name	General Fund						Fund Number	101	
Fund Type	General Fund								
Control	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	40,719,333	42,705,987	39,697,892	39,697,892	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	240,303		240,303	27,020	90%
Charges for Services	1,547,039	1,626,516	5,325,368	5,437,138	3,589,112		3,589,112	1,848,026	66%
Fines, Forfeitures, and Fees	16,760	24,068	8,525	8,525	3,798		3,798	4,727	45%
Interest Earnings	476,266	907,722	470,000	454,143	258,082		258,082	196,061	57%
Donations	937,302	1,534,957	1,365,000	1,415,400	1,357,412		1,357,412	57,988	96%
Other Income	1,451,559	1,602,843	1,533,287	1,576,945	1,419,079		1,419,079	157,866	90%
Interfund Allocation Reimb	5,428,374	7,460,048	8,523,017	8,563,135	6,432,373		6,432,373	2,130,762	75%
Interfund Transfers In	428,423	135,000	3,441,966	3,476,966	1,306,733		1,306,733	2,170,233	38%
PILOT	6,332,487	6,340,990	6,221,791	6,221,791	4,666,342		4,666,342	1,555,449	75%
Total Revenue	62,149,694	67,792,059	71,394,042	71,659,754	44,290,089		44,290,089	27,369,665	62%
Expenditures by Subdivisions									
Mayor	871,046	864,336	937,459	1,117,529	802,989	38,154	841,142	276,387	75%
Community Initiatives	-	-	703,488	703,488	250,630	-	250,630	452,858	36%
City Clerk	517,289	498,306	556,675	571,490	344,461	3,868	348,329	223,161	61%
Common Council	571,337	536,158	696,412	730,055	334,335	104,617	438,952	291,104	60%
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	1,633,606	60,219	1,693,825	584,284	74%
Human Resources	-	-	617,286	617,286	461,730	228	461,958	155,328	75%
Diversity & Inclusion	-	-	496,891	508,776	174,671	800	175,471	333,305	34%
Human Rights General	367,811	257,243	315,748	315,802	200,958	11,192	212,150	103,652	67%
Legal Dept	1,088,046	1,177,385	1,405,683	1,405,880	930,546	6,003	936,550	469,330	67%
Police General	29,229,159	30,011,366	30,225,276	30,302,621	20,123,217	240,601	20,363,819	9,938,802	67%
Crime Lab	-	-	631,268	631,268	401,662	3,944	405,607	225,661	64%
Fire General	21,516,603	21,716,141	25,839,504	25,952,780	18,560,415	338,616	18,899,031	7,053,749	73%
Training Center	-	-	466,500	155,035	26,942	81	27,022	128,013	17%
EMS	-	-	538,218	826,718	407,294	28,230	435,524	391,194	53%
Morris PAC	953,526	1,091,053	1,288,573	1,503,719	822,754	62,884	885,637	618,082	59%
Palais Royale	404,127	358,410	391,950	400,782	180,598	40,296	220,894	179,888	55%
Engineering	1,472,705	2,724,221	3,162,960	3,405,513	2,101,915	242,880	2,344,795	1,060,718	69%
Sustainability	-	171,719	377,567	479,036	193,012	673	193,684	285,352	40%
AmeriCorps	17,368	357,600	438,333	453,453	226,214	6,567	232,780	220,673	51%
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	48,722,869	1,189,852	49,912,721	22,989,620	68%
Expenditures by Type									
Personnel									
Salaries & Wages	35,265,084	36,055,875	41,213,347	41,220,137	27,767,330	-	27,767,330	13,452,807	67%
Fringe Benefits	13,256,488	11,145,074	14,112,093	14,123,385	9,816,370	560	9,816,930	4,306,455	70%
Other Personnel Costs	390	-	-	-	-	-	-	-	-
Total Personnel	48,521,962	47,200,949	55,325,440	55,343,522	37,583,700	560	37,584,260	17,759,262	68%
Supplies	1,200,753	1,609,558	2,427,154	2,563,997	1,281,656	260,130	1,541,786	1,022,211	60%
Services & Charges									
Professional Services	944,025	1,380,819	1,856,319	2,346,978	1,098,568	649,334	1,747,902	599,076	74%
Printing & Advertising	116,792	134,261	234,467	241,938	61,569	21,724	83,293	158,645	34%
Utilities	661,703	689,427	710,924	712,924	535,638	11,256	546,894	166,030	77%
Education & Training	133,978	91,606	273,980	287,455	70,391	21,025	91,416	196,039	32%
Travel	70,823	87,683	103,935	92,088	15,764	1,160	16,923	75,165	18%
Repairs & Maintenance	1,370,951	2,110,509	2,328,372	2,436,903	1,642,110	149,918	1,792,029	644,874	74%
Interfund Allocations	5,746,373	7,614,119	6,910,980	6,910,980	5,183,229	-	5,183,229	1,727,751	75%
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	47,087	900	47,987	401,261	11%
Other Services & Charges	420,434	394,145	574,025	592,280	376,013	71,540	447,553	144,727	76%
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	14,929,521	9,857,513	929,162	10,786,675	4,142,845	72%
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	48,722,869	1,189,852	49,912,721	22,989,618	68%
Net Surplus / (Deficit)	2,702,993	5,515,403	-	(1,242,586)	(4,432,779)		(5,622,632)		
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	40,554,339				
Cash Reserves Target	20,806,345	21,796,830		25,515,819					
Fund Purpose:							Cash Reserves Target		
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.							35% of Annual expenditures		

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

Department Name	Mayor'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.		of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	489,548	537,624	572,098	572,098	417,954	-	417,954	154,144	73%
Fringe Benefits	202,305	181,423	215,808	215,808	146,342	-	146,342	69,466	68%
Total Personnel	691,853	719,047	787,906	787,906	564,296	-	564,296	223,610	72%
Supplies	830	750	700	3,200	2,138	268	2,406	794	75%
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	2,300	-	-	-	2,300	0%
Repairs & Maintenance	567	250	100	150	50	-	50	100	33%
Interfund Allocations	142,046	120,197	93,425	93,425	70,070	-	70,070	23,355	75%
Debt Service Principal	3,608	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	536	-	-	-	-	-	-	-	-
Other Services & Charges	796	186	600	1,000	291	-	291	710	29%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	178,364	144,539	148,853	326,423	236,554	37,886	274,440	51,983	84%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	871,046	864,336	937,459	1,117,529	802,989	38,154	841,142	276,387	75%

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
September 30, 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	83,009	-	83,009	65,491	56%
Fringe Benefits	-	-	51,988	51,988	32,814	-	32,814	19,174	63%
Total Personnel	-	-	200,488	200,488	115,823	-	115,823	84,665	58%
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	-	-	153,000	153,000	134,808	-	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	134,808	-	134,808	368,193	27%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	703,488	703,488	250,630	-	250,630	452,858	36%

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
September 30, 2020

Department Name	City Clerk	Fund Number	101
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Fund Type	General Fund
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	252,036	258,911	291,397	291,397	198,989	-	198,989	92,408	68%
Fringe Benefits	101,244	85,361	118,181	118,181	74,439	-	74,439	43,742	63%
Total Personnel	353,280	344,272	409,578	409,578	273,428	-	273,428	136,150	67%
Supplies	4,398	11,385	6,800	6,800	3,211	-	3,211	3,589	47%
Services & Charges									
Professional Services	26,812	20,177	43,000	37,210	19,087	1,628	20,715	16,495	56%
Printing & Advertising	28,674	33,443	28,040	29,745	7,078	2,240	9,318	20,427	31%
Education & Training	3,233	2,880	3,060	2,885	279	-	279	2,606	10%
Travel	1,693	481	7,089	1,989	342	-	342	1,647	17%
Repairs & Maintenance	5,344	6,491	5,000	27,000	1,235	-	1,235	25,765	5%
Interfund Allocations	90,906	76,327	48,956	48,956	36,716	-	36,716	12,240	75%
Other Services & Charges	2,949	2,849	5,152	7,327	3,085	-	3,085	4,242	42%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	159,612	142,649	140,297	155,112	67,822	3,868	71,690	83,422	46%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	517,289	498,306	556,675	571,490	344,461	3,868	348,329	223,161	61%

Department Purpose:

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

We accomplish our mission by:

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

Explanation of Revenue Sources:

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

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

Goals:

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

City of South Bend, Indiana
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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	139,869	-	139,869	85,895	62%
Fringe Benefits	119,188	100,195	143,857	143,857	62,095	-	62,095	81,762	43%
Total Personnel	313,937	295,757	369,621	369,621	201,963	-	201,963	167,657	55%
Supplies	10,068	2,784	9,500	9,590	1,645	-	1,645	7,945	17%
Services & Charges									
Professional Services	139,506	162,889	217,308	225,028	77,068	82,922	159,989	65,039	71%
Printing & Advertising	11,012	12,558	14,076	14,076	5,616	-	5,616	8,460	40%
Education & Training	790	496	12,226	10,726	433	-	433	10,293	4%
Travel	242	1,378	10,000	4,500	1,479	-	1,479	3,021	33%
Repairs & Maintenance	20,461	-	4,845	41,345	10,780	21,500	32,280	9,065	78%
Interfund Allocations	62,134	56,532	42,336	42,336	31,752	-	31,752	10,584	75%
Other Services & Charges	13,188	3,764	16,500	12,833	3,599	195	3,794	9,039	30%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	247,332	237,616	317,291	350,844	130,726	104,617	235,343	115,501	67%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	571,337	536,158	696,412	730,055	334,335	104,617	438,952	291,103	60%

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
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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		Encumbrances	& Encumb.		Budget
									%
Expenditures by Type									
Personnel									
Salaries & Wages	1,499,948	1,619,488	1,349,985	1,348,885	1,007,024	-	1,007,024	341,861	75%
Fringe Benefits	565,152	502,640	496,175	497,275	356,329	-	356,329	140,946	72%
Other Personnel Costs	390	-	-	-	-	-	-	-	-
Total Personnel	2,065,491	2,122,128	1,846,160	1,846,160	1,363,353	-	1,363,353	482,807	74%
Supplies	13,679	14,283	16,420	23,818	11,197	2,691	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	2,299	791	10	801	1,498	35%
Education & Training	8,823	7,175	5,760	5,760	743	-	743	5,017	13%
Travel	8,103	12,343	6,000	6,160	2,045	-	2,045	4,115	33%
Repairs & Maintenance	3,350	784	1,100	1,100	2,254	-	2,254	(1,154)	205%
Interfund Allocations	196,753	228,287	303,227	303,227	227,420	-	227,420	75,807	75%
Debt Service Principal	7,526	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	1,693	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	26,294	33,225	11,585	12,585	12,565	218	12,783	(198)	102%
Interfund Transfers Out	500	-	-	-	-	-	-	-	-
Total Services & Charges	315,515	333,308	398,671	408,131	259,055	57,528	316,583	91,548	78%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	2,394,684	2,469,719	2,261,251	2,278,109	1,633,606	60,219	1,693,825	584,285	74%

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
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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	291,701	-	291,701	81,879	78%
Fringe Benefits	-	-	144,079	144,079	106,607	-	106,607	37,472	74%
Total Personnel	-	-	517,659	517,659	398,308	-	398,308	119,351	77%
Supplies	-	-	750	750	318	174	492	258	66%
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	59,487	-	59,487	19,830	75%
Other Services & Charges	-	-	6,300	6,100	1,723	54	1,777	4,323	29%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	98,877	98,877	63,105	54	63,159	35,719	64%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	617,286	617,286	461,730	228	461,958	155,328	75%

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
September 30, 2020

Division Name	Diversity & Inclusion	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	-	-	209,582	219,582	111,867	-	111,867	107,715	51%
Fringe Benefits	-	-	71,867	73,752	33,706	-	33,706	40,046	46%
Total Personnel	-	-	281,449	293,334	145,573	-	145,573	147,761	50%
Supplies	-	-	1,500	1,500	41	-	41	1,459	3%
Services & Charges									
Professional Services	-	-	80,000	79,200	12,060	800	12,860	66,340	16%
Printing & Advertising	-	-	1,500	2,200	1,700	-	1,700	500	77%
Education & Training	-	-	100,000	99,500	1,000	-	1,000	98,500	1%
Travel	-	-	5,000	4,650	-	-	-	4,650	0%
Repairs & Maintenance	-	-	-	100	50	-	50	50	50%
Interfund Allocations	-	-	18,942	18,942	14,205	-	14,205	4,737	75%
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	8,500	9,350	43	-	43	9,307	0%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	213,942	213,942	29,057	800	29,857	184,084	14%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	496,891	508,776	174,671	800	175,471	333,304	34%
Revenue									
Charges for Services	-	-	35,000	35,000	-	-	-	35,000	0%
Donations	-	-	-	50,000	50,000	-	50,000	-	100%
Total Revenue	-	-	35,000	85,000	50,000	-	50,000	35,000	41%

Division Purpose:

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

Explanation of Revenue Sources:

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

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

In 2020, the Office of Diversity & Inclusion will add one position: Contract Compliance Administrator. This position will be responsible for making sure city vendors and contractors are in compliance with City of South Bend inclusive procurement policy, State and Federal laws. The position will also be responsible for tracking all race and gender neutral initiatives, and other approved programs that help create a more equitable and inclusive procurement outcomes for the City of South Bend. In 2020, the salary cap for the Manager of Inclusion Projects will increase by 14%. City-wide, all salary caps will increase by 2% from 2019 to 2020. The travel budget is for staff to attend various conferences. Possible conferences include: American Contract Compliance Association (ACCA), Just Economy, Government Alliance on Race and Equity (GARE), Mid-States Minority Supplier Development Council (MSDC), Living Cities. Other services & charges covers memberships to the following organizations: ACCA, GARE, Women's Business Enterprise National Council (WBENC), MidStates MSCS

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

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	99,397	-	99,397	64,289	61%
Fringe Benefits	65,074	30,779	64,207	64,207	37,835	-	37,835	26,372	59%
Total Personnel	241,092	147,533	227,893	227,893	137,232	-	137,232	90,661	60%
Supplies	898	1,022	1,000	1,000	643	-	643	357	64%
Services & Charges									
Professional Services	-	2,902	600	900	819	70	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	6,512	2,588	9,100	255	97%
Interfund Allocations	68,231	49,491	27,145	27,145	20,359	-	20,359	6,786	75%
Debt Service Principal	-	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	46,083	44,701	45,839	45,439	34,447	8,534	42,981	2,458	95%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	125,821	108,689	86,855	86,909	63,083	11,192	74,275	12,634	85%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	367,811	257,243	315,748	315,802	200,958	11,192	212,150	103,652	67%
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	970,197	644,004	-	644,004	326,193	66%
Fringe Benefits	272,218	251,604	328,080	328,755	216,521	-	216,521	112,234	66%
Total Personnel	980,943	1,049,814	1,298,952	1,298,952	860,525	-	860,525	438,427	66%
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	47,115	-	47,115	15,705	75%
Other Services & Charges	17,336	14,804	20,105	20,205	11,148	6,003	17,151	3,054	85%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	104,140	125,800	103,181	103,181	66,532	6,003	72,536	30,646	70%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	1,088,046	1,177,385	1,405,683	1,405,880	930,546	6,003	936,550	469,331	67%
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	42,396		42,396	14,133	75%
Total Revenue	62,452	121,558	136,520	146,705	132,572		132,572	14,133	90%

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 Actual	2019 Actual	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	651,541	1,630,795	1,841,018	1,841,018	1,224,438	-	1,224,438	616,580	67%
Fringe Benefits	247,411	515,864	617,268	617,268	428,523	-	428,523	188,745	69%
Total Personnel	898,952	2,146,659	2,458,286	2,458,286	1,652,961	-	1,652,961	805,325	67%
Supplies	13,530	12,665	22,700	23,723	3,476	1,053	4,529	19,194	19%
Services & Charges									
Professional Services	118,203	139,573	160,000	394,791	99,664	235,447	335,111	59,680	85%
Printing & Advertising	2,265	3,520	8,535	8,774	1,464	-	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	3,530	-	3,530	11,720	23%
Repairs & Maintenance	19,988	4,840	26,500	33,300	4,488	-	4,488	28,812	13%
Interfund Allocations	344,631	365,366	418,440	418,440	313,830	-	313,830	104,610	75%
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	12,357	4,075	16,432	5,566	75%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	560,223	564,896	681,974	923,504	445,478	241,827	687,305	236,200	74%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	1,472,705	2,724,221	3,162,960	3,405,513	2,101,915	242,880	2,344,795	1,060,719	69%
Revenue									
Licenses & Permits	146,082	160,730	127,000	127,000	129,947		129,947	(2,947)	102%
Charges for Services	115,926	136,717	189,000	273,461	320,710		320,710	(47,249)	117%
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	1,077,658		1,077,658	359,223	75%
Total Revenue	272,510	1,707,827	1,793,478	1,877,939	1,549,347		1,549,347	328,592	83%

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
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Fund Type	General Fund
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	-	81,071	110,252	110,092	61,080	-	61,080	49,012	55%
Fringe Benefits	-	26,572	30,801	30,961	21,771	-	21,771	9,190	70%
Total Personnel	-	107,643	141,053	141,053	82,851	-	82,851	58,202	59%
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	71,109	403	71,512	137,739	34%
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	7,307	-	7,307	2,433	75%
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	86,800	403	87,203	159,711	35%
Capital	-	-	-	50,000	-	-	-	50,000	0%
Total Expenditures	-	171,719	377,567	479,036	193,012	673	193,684	285,353	40%
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 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	13,424	244,129	262,722	262,722	169,047	-	169,047	93,675	64%
Fringe Benefits	3,252	40,651	57,060	57,060	27,799	-	27,799	29,261	49%
Total Personnel	16,677	284,780	319,782	319,782	196,846	-	196,846	122,936	62%
Supplies	53	43,669	48,850	53,068	5,843	3,915	9,758	43,310	18%
Services & Charges									
Professional Services	-	12,054	44,051	52,653	20,430	352	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	1,585	500	2,085	5,235	28%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	638	29,151	69,701	80,603	23,524	2,652	26,176	54,427	32%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	17,368	357,600	438,333	453,453	226,214	6,567	232,780	220,673	51%
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	11,235,068	-	11,235,068	5,971,731	65%	
Fringe Benefits	6,365,856	5,275,228	5,737,594	5,738,869	4,002,107	-	4,002,107	1,736,762	70%	
Total Personnel	24,069,590	22,493,452	22,945,668	22,945,668	15,237,175	-	15,237,175	7,708,493	66%	
Supplies	715,253	905,823	1,274,943	1,325,893	576,108	99,479	675,587	650,306	51%	
Services & Charges										
Professional Services	434,585	657,704	575,000	604,586	413,377	72,851	486,228	118,358	80%	
Printing & Advertising	-	-	24,721	24,721	1,904	-	1,904	22,817	8%	
Utilities	183,917	185,066	174,408	174,408	138,675	2,708	141,383	33,025	81%	
Education & Training	4,785	350	-	-	-	-	-	-	-	
Travel	1,433	1,339	250	250	-	-	-	250	0%	
Repairs & Maintenance	327,995	906,259	1,042,027	1,063,738	671,885	27,305	699,190	364,548	66%	
Interfund Allocations	3,055,248	4,333,272	3,651,431	3,651,431	2,738,573	-	2,738,573	912,858	75%	
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	4,087	900	4,987	51,261	9%	
Other Services & Charges	270,597	252,846	336,908	312,758	198,513	37,359	235,872	76,886	75%	
Interfund Transfers Out	-	26,423	-	-	-	-	-	-	-	
Total Services & Charges	4,444,316	6,509,206	6,004,665	6,031,060	4,309,934	141,123	4,451,057	1,580,003	74%	
Capital	-	102,885	-	-	-	-	-	-	-	
Total Expenditures	29,229,159	30,011,366	30,225,276	30,302,621	20,123,217	240,601	20,363,819	9,938,802	67%	
Revenue										
Other Income	292,508	613,356	453,450	467,125	625,834		625,834	(158,709)	134%	
Donations	-	-	7,500	7,500	-		-	7,500	0%	
Total Revenue	292,508	613,356	460,950	474,625	625,834		625,834	(151,209)	132%	

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
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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	-	-	424,616	424,616	288,233	-	288,233	136,384	68%
Fringe Benefits	-	-	160,375	160,375	105,220	-	105,220	55,155	66%
Total Personnel	-	-	584,991	584,991	393,452	-	393,452	191,539	67%
Supplies									
	-	-	17,000	17,000	8,202	3,944	12,146	4,854	71%
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	401,662	3,944	405,607	225,662	64%
Revenue									
Charges for Services	-	-	-	5,000	4,563	-	4,563	438	91%
Total Revenue	-	-	-	5,000	4,563	-	4,563	438	91%

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	11,453,163	-	11,453,163	4,883,791	70%	
Fringe Benefits	5,044,259	3,938,049	5,551,703	5,557,340	3,985,713	-	3,985,713	1,571,627	72%	
Total Personnel	18,134,719	16,822,632	21,888,657	21,894,294	15,438,875	-	15,438,875	6,455,418	71%	
Supplies	405,751	585,336	570,437	603,965	419,707	121,061	540,768	63,197	90%	
Services & Charges										
Professional Services	163,002	294,517	224,000	259,940	83,164	152,955	236,119	23,821	91%	
Printing & Advertising	132	-	22,214	22,214	1,589	181	1,770	20,444	8%	
Utilities	275,135	287,600	284,666	284,666	243,921	293	244,214	40,452	86%	
Education & Training	76,396	51,604	93,000	93,000	42,750	18,752	61,502	31,498	66%	
Travel	38,825	38,139	20,500	19,500	6,174	1,160	7,333	12,167	38%	
Repairs & Maintenance	911,197	1,042,780	807,000	845,171	875,164	41,584	916,749	(71,578)	108%	
Interfund Allocations	1,498,978	1,979,778	1,890,530	1,890,530	1,417,895	-	1,417,895	472,635	75%	
Other Services & Charges	12,470	5,702	38,500	39,500	31,175	2,632	33,807	5,693	86%	
Interfund Transfers Out	-	608,052	-	-	-	-	-	-	-	
Total Services & Charges	2,976,134	4,308,172	3,380,410	3,454,521	2,701,833	217,555	2,919,388	535,132	85%	
Capital	-	-	-	-	-	-	-	-	-	
Total Expenditures	21,516,603	21,716,141	25,839,504	25,952,780	18,560,415	338,616	18,899,031	7,053,747	73%	
Revenue										
Intergov./ Grants	-	302,484	67,486	67,486	-	-	-	67,486	0%	
Licenses & Permits	-	-	24,000	24,000	14,940	-	14,940	9,060	62%	
Charges for Services	-	409	4,500	3,152	149	-	149	3,003	5%	
Donations	-	345	-	400	400	-	400	-	100%	
Other Income	7,213	11,447	2,000	2,948	6,033	-	6,033	(3,085)	205%	
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	21,522	-	21,522	1,848,456	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	12,035	11,427	81	11,508	527	96%	
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	155,035	26,942	81	27,022	128,012	17%	
Revenue										
Charges for Services	-	-	50,000	50,000	750	-	750	49,250	2%	
Total Revenue	-	-	50,000	50,000	750	-	750	49,250	2%	

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	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	-	-	138,605	138,605	96,718	-	96,718	41,887	70%
Fringe Benefits	-	-	73,548	73,548	55,019	-	55,019	18,529	75%
Total Personnel	-	-	212,153	212,153	151,738	-	151,738	60,416	72%
Supplies	-	-	65,496	383,996	183,831	24,968	208,800	175,196	54%
Services & Charges									
Professional Services	-	-	80,610	45,610	6,056	2,788	8,844	36,766	19%
Printing & Advertising	-	-	12,200	7,200	220	-	220	6,980	3%
Education & Training	-	-	4,000	19,000	14,905	474	15,379	3,621	81%
Repairs & Maintenance	-	-	133,600	108,600	2,640	-	2,640	105,960	2%
Interfund Allocations	-	-	10,159	10,159	7,618	-	7,618	2,541	75%
Other Services & Charges	-	-	20,000	40,000	40,286	-	40,286	(286)	101%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	260,569	230,569	71,725	3,262	74,987	155,582	33%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	538,218	826,718	407,294	28,230	435,524	391,194	53%
Revenue									
Charges for Services	-	-	3,593,000	3,604,754	2,805,169	-	2,805,169	799,585	78%
Other Income	-	-	-	60	60	-	60	-	100%
Total Revenue	-	-	3,593,000	3,604,814	2,805,229	-	2,805,229	799,585	78%

Division Purpose:

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

Explanation of Revenue Sources:

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

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

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

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

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

City of South Bend, Indiana
Monthly Financial Report
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Division Name	Morris Performing Arts Center	Fund Number	101
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Fund Type	General Fund
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	363,209	381,917	505,675	505,675	218,344	-	218,344	287,331	43%
Fringe Benefits	187,894	147,033	210,020	210,580	99,956	560	100,516	110,064	48%
Total Personnel	551,102	528,950	715,695	716,255	318,300	560	318,860	397,395	45%
Supplies	20,327	20,954	26,886	39,050	22,110	1,496	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	14,535	15,954	30,489	24,624	55%
Utilities	120,748	128,031	136,268	138,268	86,388	2,848	89,235	49,033	65%
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	112,691	32,286	34,084	66,370	46,321	59%
Interfund Allocations	179,604	240,405	210,875	210,875	158,153	-	158,153	52,722	75%
Other Services & Charges	9,062	10,358	19,455	19,455	11,418	2,470	13,887	5,568	71%
Interfund Transfers Out	-	-	-	175,579	175,579	-	175,579	-	100%
Total Services & Charges	382,097	518,920	545,992	748,414	482,344	60,828	543,172	205,242	73%
Capital	-	22,230	-	-	-	-	-	-	-
Total Expenditures	953,526	1,091,053	1,288,573	1,503,719	822,754	62,884	885,637	618,081	59%

	2018 Actual	2019 Actual	2020 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	1,131,903	1,220,096	1,139,000	1,140,018	311,031		311,031	828,987	27%
Other Income	50,540	46,536	50,000	48,982	5,929		5,929	43,053	12%
Interfund Allocation Reimb	-	-	-	40,118	40,118		40,118	-	100%
Total Revenue	1,182,443	1,266,632	1,189,000	1,229,118	357,078		357,078	872,040	29%

Division Purpose:

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

Explanation of Revenue Sources:

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

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

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

City of South Bend, Indiana
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Division Name	Palais Royale Ballroom	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	121,692	88,606	79,967	79,967	27,426	-	27,426	52,541	34%
Fringe Benefits	82,636	49,675	39,482	39,482	23,574	-	23,574	15,908	60%
Total Personnel	204,328	138,282	119,449	119,449	51,000	-	51,000	68,449	43%
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	61,745	5,407	67,152	15,430	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	22,857	46,819	37,235	56%
Interfund Allocations	29,690	48,511	43,637	43,637	32,729	-	32,729	10,908	75%
Other Services & Charges	3,233	2,181	10,761	15,761	3,560	9,501	13,061	2,700	83%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	171,794	214,947	243,879	252,241	124,688	39,565	164,253	87,987	65%
Capital	15,000	-	15,300	15,300	-	-	-	15,300	0%
Total Expenditures	404,127	358,410	391,950	400,782	180,598	40,296	220,894	179,887	55%
Revenue									
Charges for Services	236,085	197,585	229,572	230,272	54,964	-	54,964	175,308	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	59,930	-	59,930	189,642	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
Monthly Financial Report
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Fund Name	Parks & Recreation	Fund Number	201
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Fund Type	Special Revenue Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	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	2,223,871		2,223,871	812,923	73%
Interest Earnings	82,586	140,690	87,861	37,250	6,050		6,050	31,200	16%
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	57,686		57,686	75,425	43%
Interfund Transfers In	2,345,846	410,867	800,000	800,000	599,999		599,999	200,001	75%
Total Revenue	15,743,288	19,753,423	15,407,952	16,456,050	10,242,879		10,242,879	6,213,172	62%

Expenditures by Division									
Park Administration	1,259,102	1,723,159	1,514,423	1,514,548	1,117,734	4,173	1,121,907	392,641	74%
Park Maintenance	6,347,725	9,916,774	6,730,222	7,078,436	5,196,360	317,142	5,513,502	1,564,934	78%
Golf Courses	1,416,310	1,621,929	1,550,027	1,551,873	1,163,855	28,684	1,192,539	359,334	77%
Recreation	1,911,046	3,034,640	3,146,517	3,185,143	2,108,360	95,974	2,204,334	980,809	69%
Marketing & Events	803,874	965,503	1,266,763	1,147,387	654,454	37,719	692,172	455,215	60%
Park Projects & Capital	1,196,285	6,432,472	500,000	1,318,120	1,032,467	98,536	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	11,973,229	582,228	12,555,457	3,940,050	76%

Expenditures by Type									
Personnel									
Salaries & Wages	5,399,492	5,970,871	6,247,884	6,157,784	4,484,547	-	4,484,547	1,673,237	73%
Fringe Benefits	2,271,216	1,850,776	2,217,404	2,177,932	1,594,320	428	1,594,748	583,184	73%
Total Personnel	7,670,708	7,821,647	8,465,288	8,335,716	6,078,867	428	6,079,295	2,256,421	73%

Supplies	998,555	1,291,583	1,514,963	1,593,600	901,065	185,000	1,086,065	507,535	68%
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Services & Charges									
Professional Services	444,315	443,786	141,069	245,497	159,666	23,294	182,960	62,537	75%
Printing & Advertising	37,141	112,043	261,929	259,558	75,210	33,227	108,436	151,122	42%
Utilities	651,921	764,164	674,112	821,131	639,604	41,950	681,554	139,577	83%
Education & Training	10,086	23,428	34,500	31,449	9,611	-	9,611	21,838	31%
Travel	12,764	20,508	34,922	31,222	2,880	186	3,067	28,155	10%
Repairs & Maintenance	415,648	689,481	401,510	434,902	418,020	25,768	443,788	(8,886)	102%
Interfund Allocations	1,064,472	1,672,261	1,421,220	1,421,220	1,065,912	-	1,065,912	355,308	75%
Debt Service Principal	352,675	456,436	516,346	528,634	327,460	59,508	386,967	141,667	73%
Debt Service Interest & Fees	32,161	43,303	50,033	51,872	38,147	5,486	43,633	8,239	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	752,705	514,635	131,349	645,984	106,721	86%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	4,135,158	6,116,428	4,927,701	5,293,190	3,966,146	320,767	4,286,913	1,006,278	81%

Capital	842,582	9,164,819	500,000	1,273,001	1,027,151	76,033	1,103,184	169,817	87%
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Total Expenditures	13,647,003	24,394,477	15,407,952	16,495,507	11,973,229	582,228	12,555,457	3,940,051	76%
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Net Surplus / (Deficit)	2,096,285	(4,641,054)	-	(39,457)	(1,730,350)		(2,312,578)		
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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	1,980,811				
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		
	Actual	Actual	Original Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	9,591,899	10,048,047	9,340,797	9,340,797	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	2,223,871		2,223,871	812,923	73%
Interest Earnings	99,025	140,690	87,861	37,250	6,050		6,050	31,200	16%
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	57,686		57,686	75,425	43%
Interfund Transfers In	2,345,846	410,867	800,000	800,000	599,999		599,999	200,001	75%
Total Revenue	16,749,848	19,753,423	15,407,952	16,456,050	10,242,879		10,242,879	6,213,172	62%
Expenditures by Fund									
Parks & Recreation Fund (#201)	13,647,003	24,394,477	15,407,952	16,495,507	11,973,229	582,228	12,555,457	3,940,050	76%
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	11,973,229	582,228	12,555,457	3,940,050	76%
Expenditures by Division									
Park Administration	1,259,102	1,723,159	1,514,423	1,514,548	1,117,734	4,173	1,121,907	392,641	74%
Park Maintenance	6,514,887	9,916,774	6,730,222	7,078,436	5,196,360	317,142	5,513,502	1,564,934	78%
Golf Courses	1,420,678	1,621,929	1,550,027	1,551,873	1,163,855	28,684	1,192,539	359,334	77%
Recreation	3,528,596	3,034,640	3,146,517	3,185,143	2,108,360	95,974	2,204,334	980,809	69%
Marketing & Events	946,684	965,503	1,266,763	1,147,387	654,454	37,719	692,172	455,215	60%
Park Projects & Capital	1,196,285	6,432,472	500,000	1,318,120	1,032,467	98,536	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	11,973,229	582,228	12,555,457	3,940,050	76%
Expenditures by Type									
Personnel									
Salaries & Wages	5,699,791	5,970,871	6,247,884	6,157,784	4,484,547	-	4,484,547	1,673,237	73%
Fringe Benefits	2,297,296	1,850,776	2,217,404	2,177,932	1,594,320	428	1,594,748	583,184	73%
Total Personnel	7,997,087	7,821,647	8,465,288	8,335,716	6,078,867	428	6,079,295	2,256,421	73%
Supplies	1,140,274	1,291,583	1,514,963	1,593,600	901,065	185,000	1,086,065	507,535	68%
Services & Charges									
Professional Services	571,404	443,786	141,069	245,497	159,666	23,294	182,960	62,537	75%
Printing & Advertising	100,423	112,043	261,929	259,558	75,210	33,227	108,436	151,122	42%
Utilities	651,921	764,164	674,112	821,131	639,604	41,950	681,554	139,577	83%
Education & Training	15,096	23,428	34,500	31,449	9,611	-	9,611	21,838	31%
Travel	22,704	20,508	34,922	31,222	2,880	186	3,067	28,155	10%
Repairs & Maintenance	431,450	689,481	401,510	434,902	418,020	25,768	443,788	(8,886)	102%
Interfund Allocations	1,174,618	1,672,261	1,421,220	1,421,220	1,065,912	-	1,065,912	355,308	75%
Debt Service Principal	352,675	456,436	516,346	528,634	327,460	59,508	386,967	141,667	73%
Debt Service Interest & Fees	32,161	43,303	50,033	51,872	38,147	5,486	43,633	8,239	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	752,705	514,635	131,349	645,984	106,721	86%
Interfund Transfers Out	925,652	-	-	-	-	-	-	-	-
Total Services & Charges	5,588,952	6,116,428	4,927,701	5,293,190	3,966,146	320,767	4,286,913	1,006,278	81%
Capital	852,580	9,164,819	500,000	1,273,001	1,027,151	76,033	1,103,184	169,817	87%
Total Expenditures	15,578,892	24,394,477	15,407,952	16,495,507	11,973,229	582,228	12,555,457	3,940,051	76%
Net Surplus / (Deficit)	1,170,955	(4,641,054)	-	(39,457)	(1,730,350)		(2,312,578)		

Explanation of Significant Changes:

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

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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	548		548	18	97%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	18,398	23,421	15,566	15,566	2,897		2,897	12,669	19%

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)	2,065	(7,919)
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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	75,235	
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
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Fund Type	Special Revenue Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	100,932	82,464	105,000	105,000	37,554		37,554	67,446	36%
Interest Earnings	786	3,934	1,794	1,794	1,519		1,519	275	85%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	101,718	86,398	106,794	106,794	39,073		39,073	67,721	37%

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)	37,973		37,973
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Beginning Cash Balance	-	101,499		186,839		Cash Reserves Target 25% of Annual expenditures
Cash Adjustments	(219)	(101)		-		
Ending Cash Balance	101,499	186,839		178,633	225,133	
Cash Reserves Target	-	239		28,750		

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

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

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

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	2017 Parks Bond Debt Service	Fund Number	312
Fund Type	Debt 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									
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 Reserves Target			
Cash Adjustments	(319)	(39)		-					
Ending Cash Balance	147,325	208,740		192,892	(332,969)	No reserve requirement			
Cash Reserves Target	-	-		-					

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

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

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

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

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

City of South Bend, Indiana
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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	129		129	33	79%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	30,136	23,947	30,162	30,162	129		129	30,033	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	(14,224)		(14,224)
Beginning Cash Balance	54,612	73,256		25,850		Cash Reserves Target	
Cash Adjustments	(243)	114		-		No reserve requirement - Capital fund - spend down to zero	
Ending Cash Balance	73,256	25,850		26,012	11,669		
Cash Reserves Target	-	-		-			

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

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

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

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

Fund Name	Morris Performing Arts Center Capital	Fund Number	416
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Fund Type	Capital Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	101,251	82,464	105,000	105,000	37,554		37,554	67,446	36%
Interest Earnings	7,145	10,956	3,354	3,354	3,464		3,464	(110)	103%
Other Income	-	575	-	-	-		-	-	-
Interfund Transfers In	-	-	-	175,579	175,579		175,579	-	100%
Total Revenue	108,396	93,995	108,354	283,933	216,597		216,597	67,336	76%

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)	114,726		(209,072)
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Beginning Cash Balance	416,215	378,088		422,125		Cash Reserves Target No reserve requirement
Cash Adjustments	(1,459)	94		-		
Ending Cash Balance	378,088	422,125		146,075	537,574	
Cash Reserves Target	-	-		-		

Fund Purpose:

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

Explanation of Revenue Sources:

This fund receives revenue from a ticket surcharge. There is a ticket surcharge fee of \$3.50 per ticket sold: \$1.00 deposited into Morris PAC Capital Fund (#416), \$1.50 deposited into the General Fund (#101), and \$1.00 deposited into Morris PAC Self-Promotion Fund (#274). This fund also receives revenue from interest earned on the fund's cash balance. In 2020, \$175,579 was transferred from the General Fund (#101) to help fund the Morris ceiling repair.

Explanation of Expenditures and Significant Changes/Variations:

The Morris Performing Arts Center was re-opened in 2000 - Many of the assets throughout the building are coming to an end of their useful life and need replacement. The theatrical equipment is outdated and needs to be upgraded to meet the requirements of the performances / acts renting the facility.

The Morris is getting ready to celebrate its 100 year anniversary in 2022 and is planning for major renovations. Funds will be raised, deposited, and expensed through the VPA Parks Foundation.

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

City of South Bend, Indiana
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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	513		513	187	73%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	19,768	17,386	15,229	15,700	4,429		4,429	11,271	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)	(29,731)	(29,731)
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Beginning Cash Balance	109,771	129,091		107,792		Cash Reserves Target No reserve requirement
Cash Adjustments	(448)	94		-		
Ending Cash Balance	129,091	107,792		54,332	78,245	
Cash Reserves Target	-	-		-	-	

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

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

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

City of South Bend, Indiana
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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 Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.	Budget Balance	Percent of 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	93,394	-	93,394	40,187	70%
Total Expenditures	588,090	3,166,419	-	133,581	93,394	-	93,394	40,187	70%

Net Surplus / (Deficit)	3,264,859	(3,143,930)	-	(120,929)	(93,101)	(93,101)
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Beginning Cash Balance	-	3,264,859		120,929			Cash Reserves Target No reserve requirement - Bond capital fund - spend down to zero
Cash Adjustments	-	-		-			
Ending Cash Balance	3,264,859	120,929		-	27,828		
Cash Reserves Target	-	-		-			

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

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

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

City of South Bend, Indiana
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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 Actual	2019 Actual	2020 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	186,252	297,324	-	85,000	63,721		63,721	21,279	75%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	186,252	297,324	-	85,000	63,721		63,721	21,279	75%

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	2,334,432	1,235,105	3,569,538	4,993,758	42%
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Total Expenditures	1,103,093	4,191,107	-	8,569,760	2,334,432	1,241,569	3,576,002	4,993,758	42%
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Net Surplus / (Deficit)	(916,841)	(3,893,782)	-	(8,484,760)	(2,270,712)	(3,512,281)			
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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	6,807,623				
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

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

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	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									
Charges for Services	1,222,385	945,347	1,281,877	1,281,877	635,925		635,925	645,952	50%
Fines, Forfeitures, and Fees	67,203	42,745	62,100	62,080	19,963		19,963	42,117	32%
Interest Earnings	22,665	32,323	11,271	11,271	7,136		7,136	4,135	63%
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	663,044		663,044	693,404	49%

Expenditures by Subdivisions									
Parking Enforcement	264,600	105,009	81,470	82,470	62,922	6,953	69,875	12,595	85%
Parking General Operations	-	-	-	40,118	40,118	-	40,118	-	100%
Main Street Garage	283,633	270,215	342,975	712,234	454,862	173,736	628,598	83,636	88%
Leighton Plaza Garage	376,898	450,815	445,887	506,358	398,298	56,897	455,195	51,163	90%
Wayne Street Garage	283,985	197,869	299,163	347,493	285,000	38,181	323,182	24,311	93%
Eddy St Commons Garage	-	15,000	11,000	11,000	6,415	4,096	10,511	489	96%
Total Expenditures	1,209,117	1,038,908	1,180,495	1,699,673	1,247,615	279,864	1,527,479	172,194	90%

Expenditures by Type									
Supplies	969	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	1,001,178	700,335	500,000	503,321	412,599	84,674	497,273	6,048	99%
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	97,488	104,528	86,296	97,496	76,556	7,293	83,849	13,647	86%
Repairs & Maintenance	59,093	126,794	315,000	278,360	216,415	38,959	255,374	22,986	92%
Interfund Allocations	40,944	49,026	84,199	84,199	103,263	-	103,263	(19,064)	123%
Other Services & Charges	9,444	13,574	5,000	15,499	9,662	3,600	13,262	2,237	86%
Interfund Transfers Out	-	-	-	40,118	-	-	-	40,118	0%
Total Services & Charges	1,208,148	994,258	990,495	1,018,993	818,494	134,526	953,020	65,972	94%
Capital	-	44,650	190,000	680,680	429,121	145,338	574,459	106,221	84%
Total Expenditures	1,209,117	1,038,908	1,180,495	1,699,673	1,247,615	279,864	1,527,479	172,193	90%

Net Surplus / (Deficit)	105,792	(2,409)	175,953	(343,225)	(584,571)	(864,435)
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Beginning Cash Balance	1,225,253	1,325,951		1,326,253		Cash Reserves Target 25% of Annual expenditures
Cash Adjustments	(5,094)	2,710		-		
Ending Cash Balance	1,325,951	1,326,253		983,028	763,953	
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	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Intergov./ Shared Revenues	1,275,000	1,275,000	1,275,000	1,275,000	956,250		956,250	318,750	75%
Charges for Services	3,157,588	3,192,290	3,590,320	3,587,811	542,202		542,202	3,045,609	15%
Interest Earnings	(6)	24	-	7	7		7	-	103%
Other Income	4,595	9,692	6,275	8,777	5,595		5,595	3,182	64%
Interfund Allocation Reimb	-	66,045	68,478	68,478	51,357		51,357	17,121	75%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	4,437,177	4,543,051	4,940,073	4,940,073	1,555,412		1,555,412	3,384,662	31%
Expenditures by Subdivisions									
City Operations	763,881	1,390,766	1,491,433	1,529,619	854,836	58,166	913,002	616,617	60%
Food & Beverage Operations	3,495,827	3,137,910	3,506,282	3,506,282	1,037,775	-	1,037,775	2,468,507	30%
Total Expenditures	4,259,708	4,528,676	4,997,715	5,035,901	1,892,611	58,166	1,950,777	3,085,124	39%
Expenditures by Type									
Personnel									
Salaries & Wages	334,283	473,272	513,026	513,026	279,889	-	279,889	233,137	55%
Fringe Benefits	120,798	155,072	191,269	191,269	107,342	-	107,342	83,927	56%
Other Personnel Costs	1,387,772	1,197,879	1,397,785	1,397,785	608,134	-	608,134	789,651	44%
Total Personnel	1,842,853	1,826,223	2,102,080	2,102,080	995,365	-	995,365	1,106,715	47%
Supplies	1,224,932	1,145,517	1,418,899	1,419,994	194,359	7,109	201,468	1,218,526	14%
Services & Charges									
Professional Services	96,141	76,325	120,628	127,356	27,376	65	27,440	99,916	22%
Printing & Advertising	99	2,893	-	657	277	-	277	380	42%
Utilities	344,126	375,552	353,989	353,989	206,690	12,560	219,250	134,739	62%
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	60,885	35,352	96,237	30,663	76%
Interfund Allocations	-	162,380	169,544	169,544	127,160	-	127,160	42,384	75%
Insurance	90,112	57,019	57,047	57,047	36,473	-	36,473	20,574	64%
Other Services & Charges	518,247	512,899	579,589	581,820	196,587	3,079	199,666	382,154	34%
Interfund Transfers Out	85,909	268,227	93,939	93,939	45,865	-	45,865	48,074	49%
Total Services & Charges	1,191,923	1,556,936	1,476,736	1,513,827	702,887	51,057	753,944	759,884	50%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	4,259,708	4,528,676	4,997,715	5,035,901	1,892,611	58,166	1,950,777	3,085,125	39%
Net Surplus / (Deficit)	177,469	14,375	(57,642)	(95,828)	(337,199)		(395,365)		
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	1,398,989				
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	1,906		1,906	16,494	10%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	177,475	-	-	-		-	-	-
Total Revenue	2,026	190,441	10,000	18,400	1,906		1,906	16,494	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%
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Total Expenditures	10,016	66,123	20,000	1,000,000	-	-	-	1,000,000	0%
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Net Surplus / (Deficit)	(7,989)	124,318	(10,000)	(981,600)	1,906		1,906		
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Beginning Cash Balance	865,353	857,363		981,681			Cash Reserves Target		
Cash Adjustments	-	-		-					
Ending Cash Balance	857,363	981,681		81	983,587				
Cash Reserves Target	800,000	800,000		800,000			\$800,000 Minimum per Board of Managers		

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

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

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

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

City of South Bend, Indiana
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Fund Name	Century Center Energy Conservation Debt Svc	Fund Number	672
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Fund Type	Debt Service 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
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	2,360		2,360	40	98%
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	45,865		45,865	48,074	49%
Total Revenue	417,430	434,495	412,296	413,496	319,149		319,149	94,347	77%

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	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									
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	113,762				(91,947)
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Beginning Cash Balance	58,882	170,316		189,409					
Cash Adjustments	(260)	21		-					
Ending Cash Balance	170,316	189,409		191,809	303,409				
Cash Reserves Target	-	-		-					

Cash Reserves Target

No reserve requirement

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

City of South Bend, Indiana
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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	220		220	-	100%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	509	803	120	220	220		220	-	100%

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)	220	220
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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	30,001	
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	3,455		3,455	2,336	60%
Other Income	31,207	-	-	-	-		-	-	-
Interfund Transfers In	424,791	-	-	-	-		-	-	-
Total Revenue	455,872	12,623	5,791	5,791	3,455		3,455	2,336	60%

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	3,455		3,455
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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	471,950	
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
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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	793		793	1,207	40%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	347,259	409,270	377,756	377,756	283,720		283,720	94,036	75%
Total Revenue	350,045	412,797	379,756	379,756	284,514		284,514	95,243	75%

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)	(96,617)	(96,617)			
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Beginning Cash Balance	557,768	560,431		590,497					
Cash Adjustments	31,723	-		-					
Ending Cash Balance	560,431	590,497		588,122	493,879				
Cash Reserves Target	560,431	590,497		588,122					

Cash Reserves Target
100% cash reserves per bond covenants

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

The accounting records are maintained in trustee bank accounts.

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

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

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

City of South Bend, Indiana
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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	1,614		1,614	649	71%
Other Income	300	310	-	18	18		18	-	100%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	40,730	11,691	32,281	32,281	1,632		1,632	30,649	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)	(30,121)	(30,121)
Beginning Cash Balance	194,467	226,550		238,323		
Cash Adjustments	(790)	81		-		
Ending Cash Balance	226,550	238,323		161,851	208,610	
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	768		768	(288)	160%
Interest Earnings	232	359	147	147	97		97	50	66%
Donations	750	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	1,120	434	347	627	864		864	(238)	138%

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)	864		864
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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	13,781	
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	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Charges for Services	124,980	135,148	120,000	120,000	110,203		110,203	9,797	92%
Fines, Forfeitures, and Fees	78,353	103,233	111,000	114,900	70,383		70,383	44,517	61%
Interest Earnings	9,917	11,017	2,121	4,121	3,200		3,200	921	78%
Donations	525	-	1,000	-	2,000		2,000	(2,000)	-
Other Income	17,621	12,238	21,000	16,100	11,083		11,083	5,017	69%
Interfund Transfers In	-	26,423	-	-	-		-	-	-
Total Revenue	231,395	288,059	255,121	255,121	196,869		196,869	58,252	77%
Expenditures by Type									
Supplies	173,990	168,527	160,500	201,727	44,324	2,337	46,661	155,066	23%
Services & Charges									
Professional Services	-	-	-	-	236	-	236	(236)	-
Education & Training	77,133	64,459	80,000	86,050	62,374	19,609	81,982	4,068	95%
Travel	40,706	41,704	50,000	50,000	13,574	12,699	26,273	23,727	53%
Other Services & Charges	65,622	37,480	55,000	57,600	17,800	-	17,800	39,800	31%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	183,461	143,643	185,000	193,650	93,983	32,307	126,291	67,359	65%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	357,452	312,170	345,500	395,377	138,307	34,644	172,952	222,425	44%
Net Surplus / (Deficit)	(126,057)	(24,110)	(90,379)	(140,256)	58,561		23,917		
Beginning Cash Balance	573,049	445,146		421,276					
Cash Adjustments	(1,846)	240		-					
Ending Cash Balance	445,146	421,276		281,020	483,200				
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	7,511,715		7,511,715	2,191,583	77%
Interest Earnings	22,175	78,327	10,000	30,000	27,905		27,905	2,095	93%
Total Revenue	8,509,511	9,283,457	8,776,330	9,733,297	7,539,620		7,539,620	2,193,678	77%

Expenditures by Department									
Police Department	4,265,266	4,114,929	4,619,658	4,619,658	3,289,011	-	3,289,011	1,330,647	71%
Fire Department	3,273,458	3,867,331	4,330,887	4,330,887	3,115,940	-	3,115,940	1,214,947	72%
Total Expenditures	7,538,724	7,982,259	8,950,545	8,950,545	6,404,951	-	6,404,951	2,545,594	72%

Expenditures by Type									
Personnel									
Salaries & Wages	5,514,445	6,114,800	6,623,926	6,623,926	4,722,100	-	4,722,100	1,901,826	71%
Fringe Benefits	2,024,279	1,867,459	2,326,619	2,326,619	1,682,851	-	1,682,851	643,768	72%
Total Personnel	7,538,724	7,982,259	8,950,545	8,950,545	6,404,951	-	6,404,951	2,545,594	72%

Total Expenditures	7,538,724	7,982,259	8,950,545	8,950,545	6,404,951	-	6,404,951	2,545,594	72%
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Net Surplus / (Deficit)	970,787	1,301,198	(174,215)	782,752	1,134,669	1,134,669
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Beginning Cash Balance	988,905	1,953,942		3,253,787		Cash Reserves Target 8% of Annual expenditures - one month reserve
Cash Adjustments	(5,750)	(1,353)		-		
Ending Cash Balance	1,953,942	3,253,787		4,036,539	4,394,034	
Cash Reserves Target	603,098	638,581		716,044		

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

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

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

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	3,507	5,333	5,720	5,720	3,640		3,640	2,080	64%
Interest Earnings	13,423	20,608	8,432	8,432	5,095		5,095	3,337	60%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	16,930	25,941	14,152	14,152	8,735		8,735	5,417	62%

Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	18,198	50,000	50,000	50,000	6,915	90	7,005	42,996	14%
Interfund Transfers Out	-	-	-	49,087	49,087	-	49,087	-	100%
Total Services & Charges	18,198	50,000	50,000	99,087	56,002	90	56,092	42,996	57%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	18,198	50,000	50,000	99,087	56,002	90	56,092	42,996	57%
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Net Surplus / (Deficit)	(1,268)	(24,059)	(35,848)	(84,935)	(47,267)	(47,357)			
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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	679,170				
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.

City of South Bend, Indiana
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Fund Name	Police Block Grants	Fund Number	280
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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	70	111	51	51	30		30	21	60%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	70	111	51	51	30		30	21	60%

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

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	-	-	-	-	-	-	-	-	-
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Net Surplus / (Deficit)	70	111	51	51	30		30
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Beginning Cash Balance	3,927	3,983		4,095		
Cash Adjustments	(15)	2		-		Cash Reserves Target
Ending Cash Balance	3,983	4,095		4,146	4,132	No reserve requirement - Grant fund - spend down to zero
Cash Reserves Target	-	-		-		

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

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

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

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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	7,445		7,445	858	90%
Debt Proceeds	-	-	-	1,660,000	1,660,000		1,660,000	-	100%
Other Income	3,515	25,437	-	43	8,244		8,244	(8,201)	19173%
Interfund Transfers In	27,741	545,695	-	-	-		-	-	-
Total Revenue	1,727,820	651,058	1,885,117	4,192,066	3,256,596		3,256,596	935,471	78%

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	3,782,926	1,619,480	1,761,500	3,380,980	401,946	89%
Total Expenditures	1,926,906	2,793,864	1,923,009	5,295,935	2,494,741	1,989,516	4,484,257	811,678	85%

Net Surplus / (Deficit) (199,086) (2,142,806) (37,892) (1,103,869) 761,855 (1,227,661)

Beginning Cash Balance	4,314,122	4,099,519		1,962,214		Cash Reserves Target No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	(15,517)	5,501		-		
Ending Cash Balance	4,099,519	1,962,214		858,345	2,727,433	
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	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	2,323,763					
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		
Fund Type	Special Revenue Funds									
Control	City Funds									
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
Revenue										
Charges for Services	-	9,350	10,000	10,000	-		-	10,000	0%	
Interest Earnings	451	709	238	238	206		206	32	87%	
Other Income	-	12	-	-	-		-	-	-	
Interfund Transfers In	-	-	-	-	-		-	-	-	
Total Revenue	451	10,071	10,238	10,238	206		206	10,032	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	-	-	-	-	-	-	-	-	-	
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	206		(2,198)			
Beginning Cash Balance	27,506	19,039		27,647						
Cash Adjustments	(84)	(6)		-						
Ending Cash Balance	19,039	27,647		27,885	27,900					
Cash Reserves Target	2,209	364		2,500						
							Cash Reserves Target			
							25% of Annual expenditures			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	Indiana River Rescue	Fund Number	291
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Fund Type	Special Revenue Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
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	2,514		2,514	(197)	109%
Donations	-	24,945	-	-	-		-	-	-
Other Income	5,152	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	108,468	143,813	92,317	92,317	54,514		54,514	37,803	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	14,404	2,326	16,731	4,551	79%
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	2,524	-	2,524	12,476	17%
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	2,949	-	2,949	65,351	4%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	50,541	31,581	92,300	95,082	17,353	2,326	19,679	75,402	21%

Net Surplus / (Deficit)	57,927	112,232	17	(2,765)	37,161	34,835
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Beginning Cash Balance	123,859	181,204		293,325		Cash Reserves Target 25% of Annual expenditures
Cash Adjustments	(583)	(111)		-		
Ending Cash Balance	181,204	293,325		290,560	334,737	
Cash Reserves Target	12,635	7,895		23,771		

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	Police Grants	Fund Number	292
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Fund Type	Special Revenue Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	-	-	-	-	-		-	-	-

Expenditures by Type

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

Net Surplus / (Deficit)	(21,735)	-	-	-	-		-
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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.

City of South Bend, Indiana
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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	940		940	300	76%	
Other Income	-	175	-	-	-		-	-	-	
Interfund Transfers In	-	-	-	-	-		-	-	-	
Total Revenue	22,903	26,769	21,240	21,240	10,190		10,190	11,050	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)	7,133		7,133			
Beginning Cash Balance	87,473	98,440		118,481						
Cash Adjustments	(348)	10		-						
Ending Cash Balance	98,440	118,481		117,221	125,817					
Cash Reserves Target	2,897	1,684		5,625						
						Cash Reserves Target				
						25% of Annual expenditures				

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

There are no major expenditures planned for this fund.

City of South Bend, Indiana
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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	5,399		5,399	4,601	54%
Interest Earnings	2,278	4,724	1,265	1,265	497		497	768	39%
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	187,155		187,155	209,317	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	29,433	215,238	671	100%
Total Expenditures	63,050	110,228	92,000	523,301	285,026	56,747	341,773	181,527	65%

Net Surplus / (Deficit)	67,316	(32,743)	(60,735)	(126,830)	(97,871)	(154,618)
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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	71,858	
Cash Reserves Target	-	-		-	-	

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

City of South Bend, Indiana
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Fund Name	Police Federal Drug Enforcement	Fund Number	299
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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	6,201	-	5,000	5,000	-		-	5,000	0%
Interest Earnings	2,654	3,131	1,366	1,366	676		676	690	49%
Other Income	36,436	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	45,291	3,131	6,366	6,366	676		676	5,690	11%

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)	(30,324)	(30,324)
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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	83,227	
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.

City of South Bend, Indiana
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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)	-	-	-	-	-		-
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Beginning Cash Balance	-	-		-		Cash Reserves Target
Cash Adjustments	-	-		-		
Ending Cash Balance	-	-		-		
Cash Reserves Target	-	-		-		

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

Debt service payments are due on January 15 and July 15. The final bond payment is due 1/15/38.

City of South Bend, Indiana
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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	2,564		2,564	1,290	67%
Debt Proceeds	5,082,316	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	5,137,424	42,008	3,854	3,854	2,564		2,564	1,290	67%

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)	(86,747)		(86,747)		
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Beginning Cash Balance	-	3,494,445		399,877		Cash Reserves Target No reserve requirement - Bond capital fund - spend down to zero			
Cash Adjustments	(7,556)	6,871		-					
Ending Cash Balance	3,494,445	399,877		314,420	313,816				
Cash Reserves Target	-	-		-					

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

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

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

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

City of South Bend, Indiana
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Fund Name	Fire Pension					Fund Number	701			
Fund Type	Pension Trust Funds									
Control	City Funds									
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of	
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	& Encumb.	Balance	Budget
			Budget	Budget		Encumbrances				
Revenue										
Intergov./ Shared Revenues	4,475,669	4,466,993	4,900,000	4,900,000	4,323,533		4,323,533		576,467	88%
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	4,324,327		4,324,327		582,175	88%
Expenditures by Type										
Personnel										
Salaries & Wages	4,636,193	4,449,225	4,791,361	4,791,361	3,173,237		3,173,237		1,618,124	66%
Fringe Benefits	-	-	-	-	-		-		-	-
Total Personnel	4,636,193	4,449,225	4,791,361	4,791,361	3,173,237		3,173,237		1,618,124	66%
Supplies	67	-	100	100	-		-		100	0%
Services & Charges										
Professional Services	3,202	4,000	6,100	6,100	3,500		3,500		2,600	57%
Travel	-	-	350	350	-		-		350	0%
Other Services & Charges	919	1,126	1,400	1,400	542		542		858	39%
Interfund Transfers Out	-	-	-	-	-		-		-	-
Total Services & Charges	4,121	5,126	7,850	7,850	4,042		4,042		3,808	51%
Total Expenditures	4,640,381	4,454,351	4,799,311	4,799,311	3,177,279		3,177,279		1,622,032	66%
Net Surplus / (Deficit)	(148,263)	21,312	107,191	107,191	1,147,048		1,147,048			
Beginning Cash Balance	464,746	315,085		336,501						
Cash Adjustments	(1,398)	104		-						
Ending Cash Balance	315,085	336,501		443,692	1,484,126					
Cash Reserves Target	464,038	445,435		479,931						
									Cash Reserves Target	
									10% of Annual expenditures	

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

City of South Bend, Indiana
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Fund Name	Police Pension	Fund Number	702
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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	6,223,858	6,111,782	6,347,700	6,117,752	6,048,813		6,048,813	68,939	99%
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	6,056,306		6,056,306	81,873	99%

Expenditures by Type

Personnel									
Salaries & Wages	6,175,699	6,374,654	6,229,288	6,229,288	4,696,439	-	4,696,439	1,532,849	75%
Fringe Benefits	261	-	3,717	3,717	-	-	-	3,717	0%
Total Personnel	6,175,960	6,374,654	6,233,005	6,233,005	4,696,439	-	4,696,439	1,536,566	75%

Supplies	-	-	-	-	-	-	-	-	-
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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	794	34	828	572	59%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	4,179	5,271	8,400	8,400	4,294	34	4,328	4,072	52%

Total Expenditures	6,180,140	6,379,925	6,241,405	6,241,405	4,700,732	34	4,700,767	1,540,638	75%
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Net Surplus / (Deficit)	62,585	(248,240)	126,723	(103,225)	1,355,574	1,355,539
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Beginning Cash Balance	886,366	945,540		698,148		Cash Reserves Target 10% of Annual expenditures
Cash Adjustments	(3,411)	848		-		
Ending Cash Balance	945,540	698,148		594,923	2,054,918	
Cash Reserves Target	618,014	637,993		624,141		

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

City of South Bend, Indiana
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Fund Name	Police K-9 Unit	Fund Number	705
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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	51	65	4	22	18		18	4	81%
Donations	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	51	65	4	22	18		18	4	81%

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)	18	18
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Beginning Cash Balance	2,889	2,330		2,395		Cash Reserves Target
Cash Adjustments	(9)	1		-		
Ending Cash Balance	2,330	2,395		397	2,417	
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.

City of South Bend, Indiana
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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	5,997		5,997	14,003	30%
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	105,997		105,997	14,003	88%

Expenditures by Type									
Services & Charges									
Professional Services	93,868	149,969	25,000	873,464	247,552	601,602	849,153	24,311	97%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	93,868	149,969	25,000	873,464	247,552	601,602	849,153	24,311	97%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	93,868	149,969	25,000	873,464	247,552	601,602	849,153	24,311	97%

Net Surplus / (Deficit)	50,547	(25,191)	95,000	(753,464)	(141,555)	(743,156)
Beginning Cash Balance	876,414	954,136		929,415		
Cash Adjustments	27,174	470		-		
Ending Cash Balance	954,136	929,415		175,951	789,453	
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.

City of South Bend, Indiana
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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.		%
Revenue									
Intergov./ Grants	2,375	-	-	555,695	-		-	555,695	0%
Interest Earnings	6,784	2,878	3,000	3,000	661		661	2,339	22%
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	54,669		54,669	576,037	9%
Expenditures by Type									
Services & Charges									
Professional Services	-	53,699	-	142,758	41,584	63,279	104,863	37,895	73%
Repairs & Maintenance	-	-	-	400,000	-	-	-	400,000	0%
Debt Service Principal	65,591	67,581	69,632	69,632	52,028	17,604	69,632	-	100%
Debt Service Interest & Fees	6,419	4,429	2,379	2,379	1,980	399	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	95,592	81,282	176,874	514,295	26%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	127,672	355,710	72,011	691,169	95,592	81,282	176,874	514,295	26%
Net Surplus / (Deficit)	(64,506)	(280,822)	3,000	(60,463)	(40,923)		(122,205)		
Beginning Cash Balance	410,752	344,987		64,775					
Cash Adjustments	(1,259)	610		-					
Ending Cash Balance	344,987	64,775		4,312	28,750				
Cash Reserves Target	-	-		-					

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

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Department of Community Investment (DCI)	Fund Number	211
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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	270,192	434,000	464,500	9,500	9,500		9,500	-	100%
Charges for Services	338,582	212,079	249,070	737,784	731,204		731,204	6,580	99%
Fines, Forfeitures, and Fees	-	-	40,000	37,950	35,275		35,275	2,675	93%
Interest Earnings	14,158	17,680	15,000	15,000	6,730		6,730	8,270	45%
Other Income	4,256	4,123	-	1,285	2,522		2,522	(1,237)	196%
Interfund Allocation Reimb	-	-	174,531	174,531	130,899		130,899	43,632	75%
Interfund Transfers In	1,866,020	2,350,633	2,288,899	2,288,899	1,716,673		1,716,673	572,226	75%
Total Revenue	2,493,209	3,018,515	3,232,000	3,264,949	2,632,803		2,632,803	632,146	81%

Expenditures by Type

Personnel									
Salaries & Wages	1,464,757	1,493,197	1,788,354	1,778,354	1,103,041	-	1,103,041	675,313	62%
Fringe Benefits	630,626	528,540	665,776	665,776	419,465	-	419,465	246,311	63%
Total Personnel	2,095,383	2,021,736	2,454,130	2,444,130	1,522,506	-	1,522,506	921,624	62%

Supplies	19,501	18,276	25,792	28,054	11,799	633	12,433	15,621	44%
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Services & Charges

Professional Services	319,616	157,623	296,100	434,679	118,967	234,252	353,219	81,460	81%
Printing & Advertising	10,940	13,604	24,707	24,773	6,153	2,021	8,174	16,599	33%
Education & Training	8,889	9,835	23,900	23,900	3,097	-	3,097	20,803	13%
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	11,656	4,315	15,971	85,980	16%
Interfund Allocations	390,538	464,363	357,941	357,941	268,457	-	268,457	89,484	75%
Other Services & Charges	10,694	16,116	18,830	20,726	10,296	301	10,597	10,129	51%
Interfund Transfers Out	-	-	-	35,000	35,000	-	35,000	-	100%
Total Services & Charges	759,969	695,723	752,078	1,028,494	458,129	240,888	699,017	329,477	68%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	2,874,853	2,735,735	3,232,000	3,500,678	1,992,434	241,522	2,233,956	1,266,722	64%
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Net Surplus / (Deficit)	(381,644)	282,780	-	(235,729)	640,369		398,847		
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Beginning Cash Balance	1,114,625	729,684		1,012,307					
Cash Adjustments	(3,297)	(158)		-					
Ending Cash Balance	729,684	1,012,307		776,578	1,654,364				
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 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	3,542,536	2,030,043	2,711,000	7,093,322	1,675,145		1,675,145	5,418,177	24%
Fines, Forfeitures, and Fees	110	30	-	81	121		121	(40)	149%
Other Income	203,444	483,931	203,000	217,888	104,512		104,512	113,376	48%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	3,746,089	2,514,004	2,914,000	7,311,291	1,779,778		1,779,778	5,531,513	24%

Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	600,000	22,884	220,905	243,788	356,212	41%
Grants & Subsidies	3,848,101	2,555,898	2,911,000	9,017,968	1,857,578	3,265,347	5,122,925	3,895,043	57%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	3,848,101	2,555,898	2,911,000	9,617,968	1,880,461	3,486,252	5,366,713	4,251,255	56%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	3,848,101	2,555,898	2,911,000	9,617,968	1,880,461	3,486,252	5,366,713	4,251,255	56%

Net Surplus / (Deficit)	(102,012)	(41,893)	3,000	(2,306,677)	(100,684)	(3,586,935)
Beginning Cash Balance	450,607	347,782		305,248		
Cash Adjustments	(813)	(641)		-		
Ending Cash Balance	347,782	305,248		(2,001,429)	269,720	
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	315		315	185	63%
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	15,951		15,951	14,549	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)	(14,049)		(14,049)		
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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	39,881	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	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									
Building Department									
Licenses & Permits	1,566,575	1,646,044	1,772,550	1,772,550	985,991		985,991	786,559	56%
Fines, Forfeitures, and Fees	-	-	-	-	470		470	(470)	-
Interest Earnings	46,652	54,618	25,201	25,201	14,935		14,935	10,266	59%
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	1,001,618		1,001,618	796,355	56%
Total Code Enforcement	1,506,064	2,983,937	-	2,130	8,017		8,017	(5,887)	376%
Total Fund Revenue	3,133,906	4,690,916	1,800,751	1,800,103	1,009,635		1,009,635	790,468	56%

Expenditures									
Building Department									
Personnel									
Salaries & Wages	681,787	716,916	874,667	874,667	559,459	-	559,459	315,208	64%
Fringe Benefits	319,576	273,508	339,734	339,734	227,101	-	227,101	112,633	67%
Total Personnel	1,001,363	990,425	1,214,401	1,214,401	786,560	-	786,560	427,841	65%
Supplies	21,813	14,307	19,576	24,818	11,307	140	11,447	13,371	46%
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	11,185	-	11,185	13,815	45%
Interfund Allocations	337,091	252,023	328,799	328,799	246,599	-	246,599	82,200	75%
Debt Service Principal	42,475	46,342	42,727	42,727	36,674	4,342	41,016	1,711	96%
Debt Service Interest & Fees	3,749	3,141	2,225	2,225	1,802	400	2,203	22	99%
Other Services & Charges	43,665	3,948	20,572	22,072	8,604	-	8,604	13,468	39%
Interfund Transfers Out	-	158,943	-	-	-	-	-	-	-
Total Services & Charges	469,328	490,621	443,516	445,666	309,628	5,003	314,631	131,034	71%
Capital	-	-	50,000	50,000	-	-	-	50,000	0%
Total Building Department	1,492,504	1,495,352	1,727,493	1,734,885	1,107,495	5,144	1,112,639	622,246	64%
Total Code Enforcement	2,678,595	3,001,390	-	270,543	24,714	235,541	260,256	10,287	96%
Total Fund Expenditures	4,171,099	4,496,742	1,727,493	2,005,428	1,132,209	240,685	1,372,894	632,534	68%

Net Surplus / (Deficit)	(1,037,193)	194,174	73,258	(205,325)	(122,575)	(363,260)
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	2,166,945	
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
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Fund Type	Special Revenue Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Other Income	234,521	293,958	225,200	225,200	192,373		192,373	32,827	85%
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	234,521	293,958	225,200	225,200	192,373		192,373	32,827	85%

Expenditures by Type									
Services & Charges									
Professional Services	89,432	95,223	135,000	130,000	58,013	-	58,013	71,987	45%
Other Services & Charges	12,826	24,218	14,000	19,000	8,444	-	8,444	10,556	44%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	102,258	119,441	149,000	149,000	66,457	-	66,457	82,543	45%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	102,258	119,441	149,000	149,000	66,457	-	66,457	82,543	45%
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Net Surplus / (Deficit)	132,263	174,517	76,200	76,200	125,917		125,917		
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Beginning Cash Balance	2,917,106	1,632,491		2,078,333					
Cash Adjustments	(1,416,878)	271,325		-					
Ending Cash Balance	1,632,491	2,078,333		2,154,533	1,954,940				
Cash Reserves Target	-	-		-					

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

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

Explanation of Revenue Sources:
This fund receives revenue from the repayments of small business loans. This fund also receives revenue from interest earned on the cash balance at the trustee bank.

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

City of South Bend, Indiana
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September 30, 2020

Fund Name	Smart Streets Debt Service	Fund Number	756
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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	4,588	4,629	3,000	3,000	848		848	2,152	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	1,716,848		1,716,848	2,652	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	-	-	-	-	-		-	-	-
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Total Expenditures	1,710,444	1,712,019	1,713,044	1,713,044	1,712,694		1,712,694	350	100%
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Net Surplus / (Deficit)	8,145	8,111	6,456	6,456	4,154		4,154		
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Beginning Cash Balance	1,718,645	1,726,790		1,734,901		Cash Reserves Target			
Cash Adjustments	-	-		-					
Ending Cash Balance	1,726,790	1,734,901		1,741,357	1,739,055				
Cash Reserves Target	1,726,790	1,734,901		1,741,357		100% cash reserves per bond covenants			

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

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

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

City of South Bend, Indiana
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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 Reserves Target No reserve requirement - Bond capital fund - spend down to zero
Cash Adjustments	-	-		-		
Ending Cash Balance	7,650,244	3,048,190		88	839,754	
Cash Reserves Target	-	-		-		

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

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

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

City of South Bend, Indiana
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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	1,580		1,580	4,420	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	1,392,205		1,392,205	4,420	100%

Expenditures by Type

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
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	1,580	1,580
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Beginning Cash Balance	2,501,480	3,452,908		3,461,700		Cash Reserves Target \$2,500,000 minimum
Cash Adjustments	-	-		-		
Ending Cash Balance	3,452,908	3,461,700		3,466,700	3,463,280	
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/Variance:

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

City of South Bend, Indiana
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Fund Name	Motor Vehicle Highway					Fund Number	202		
Fund Type	Special Revenue Funds								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
	Encumbrances						& Encumb.		
Revenue									
Intergov./ Shared Revenues	6,870,730	3,209,051	3,041,250	3,041,250	2,060,224		2,060,224	981,026	68%
Licenses & Permits	-	3,150	3,000	3,000	250		250	2,750	8%
Charges for Services	246,361	253,301	232,670	236,170	206,671		206,671	29,499	88%
Interest Earnings	137,767	165,725	28,864	28,864	33,250		33,250	(4,386)	115%
Debt Proceeds	-	-	-	1,778,948	1,778,948		1,778,948	-	100%
Other Income	56,611	42,383	5,300	49,847	55,912		55,912	(6,065)	112%
Interfund Allocation Reimb	-	138,150	149,020	149,020	111,763		111,763	37,257	75%
Interfund Transfers In	3,814,963	3,852,066	4,437,750	4,937,750	3,828,314		3,828,314	1,109,436	78%
Total Revenue	11,126,434	7,663,825	7,897,854	10,224,849	8,075,330		8,075,330	2,149,517	79%
Expenditures by Division									
Streets / Traffic & Lighting	8,941,494	9,441,018	7,230,493	9,517,622	5,353,080	1,389,835	6,742,916	2,774,706	71%
Curb & Sidewalk Program	1,322,900	1,494,709	1,681,932	1,765,355	747,774	357,760	1,105,533	659,822	63%
Total Expenditures	10,264,393	10,935,727	8,912,425	11,282,977	6,100,854	1,747,595	7,848,449	3,434,528	70%
Expenditures by Type									
Personnel									
Salaries & Wages	2,885,203	2,602,952	2,295,114	2,428,968	2,010,696	-	2,010,696	418,272	83%
Fringe Benefits	1,351,638	970,717	928,777	928,777	876,750	-	876,750	52,027	94%
Total Personnel	4,236,841	3,573,668	3,223,891	3,357,745	2,887,446	-	2,887,446	470,299	86%
Supplies	1,701,021	1,080,335	1,209,775	1,812,474	795,362	161,323	956,686	855,788	53%
Services & Charges									
Professional Services	670,422	645,007	749,014	830,722	58,688	356,774	415,462	415,260	50%
Printing & Advertising	263	222	5,740	4,115	65	-	65	4,050	2%
Utilities	45,568	49,037	49,200	51,320	37,853	2,650	40,503	10,817	79%
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	562,628	32,715	593,343	224,871	73%
Interfund Allocations	1,018,733	1,628,279	1,534,987	1,534,987	1,151,239	-	1,151,239	383,748	75%
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	123,506	108,957	510	109,467	14,039	89%
Interfund Transfers Out	-	2,500,000	-	-	-	-	-	-	-
Total Services & Charges	4,298,664	6,217,408	4,478,759	4,333,810	2,418,046	529,542	2,947,588	1,386,223	68%
Capital	27,868	64,316	-	1,778,948	-	1,056,730	1,056,730	722,218	59%
Total Expenditures	10,264,393	10,935,727	8,912,425	11,282,977	6,100,854	1,747,595	7,848,449	3,434,528	70%
Net Surplus / (Deficit)	862,040	(3,271,902)	(1,014,571)	(1,058,128)	1,974,476		226,881		
Beginning Cash Balance	7,132,834	7,993,003		4,743,203					
Cash Adjustments	(1,871)	22,101		-					
Ending Cash Balance	7,993,003	4,743,203		3,685,075	6,740,382				
Cash Reserves Target	2,566,098	2,733,932		2,820,744					
							Cash Reserves Target		
							25% of Annual expenditures		
Fund Purpose:	<p>This fund accounts for the operations of the following divisions of the Public Works Department: Streets, Traffic & Lighting, and Curb & Sidewalk.</p> <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:	<p>This fund receives gas tax and wheel tax revenue from the State of Indiana.</p> <p>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.</p> <p>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).</p>								
Explanation of Expenditures, Staffing, and Significant Changes/Variations:	<p>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).</p> <p>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.</p>								

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	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Intergov./ Shared Revenues	-	3,209,051	3,041,250	3,041,250	2,060,223		2,060,223	981,027	68%
Interest Earnings	-	15,007	144	14,000	11,194		11,194	2,806	80%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	-	3,224,058	3,041,394	3,055,250	2,071,418		2,071,418	983,833	68%
Expenditures by Type									
Personnel									
Salaries & Wages	-	290,561	988,102	853,148	111,790	-	111,790	741,358	13%
Fringe Benefits	-	148,185	441,276	442,376	49,545	-	49,545	392,831	11%
Total Personnel	-	438,746	1,429,378	1,295,524	161,336	-	161,336	1,134,189	12%
Supplies	-	1,355,841	1,157,640	1,187,026	966,599	60,388	1,026,986	160,040	87%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	774,629	439,246	1,209,246	659,874	132,015	791,889	417,357	65%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	774,629	439,246	1,209,246	659,874	132,015	791,889	417,357	65%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	2,569,216	3,026,264	3,691,796	1,787,808	192,403	1,980,211	1,711,586	54%
Net Surplus / (Deficit)	-	654,842	15,130	(636,546)	283,609		91,206		
Beginning Cash Balance	-	-		650,402					
Cash Adjustments	-	(4,440)		-					
Ending Cash Balance	-	650,402		13,856	1,344,352				
Cash Reserves Target	-	-		-					
									Cash Reserves Target
									No reserve requirement - Grant fund - spend down to zero

Fund Purpose:

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

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

Explanation of Revenue Sources:

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

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

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

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Local Roads & Streets	Fund Number	251
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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	1,827,580	1,858,579	1,539,462	1,539,462	1,277,528		1,277,528	261,934	83%
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	38,733		38,733	(4,635)	114%
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	1,375,110		1,375,110	564,310	71%

Expenditures by Type

Supplies	555,400	63,646	250,000	58,876	3,828	51,189	55,017	3,859	93%
Services & Charges									
Professional Services	14,000	175,032	80,000	688,976	154,838	486,243	641,081	47,895	93%
Repairs & Maintenance	764,121	376,289	1,250,000	1,792,316	750,372	104,994	855,366	936,950	48%
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	3,486,292	1,907,304	591,237	2,498,541	987,751	72%
Capital	391,854	2,095,286	400,000	2,252,797	1,004,445	1,053,500	2,057,944	194,853	91%
Total Expenditures	2,009,875	3,332,822	2,995,000	5,797,965	2,915,576	1,695,926	4,611,502	1,186,463	80%

Net Surplus / (Deficit)	592,869	1,313,706	(1,101,440)	(3,858,545)	(1,540,466)	(3,236,393)
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Beginning Cash Balance	3,340,696	3,919,938		5,233,148		Cash Reserves Target
Cash Adjustments	(13,628)	(495)		-		
Ending Cash Balance	3,919,938	5,233,148		1,374,603	4,242,619	
Cash Reserves Target	-	-		-		

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

City of South Bend, Indiana
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Fund Name	LOIT Special Distribution	Fund Number	257
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Fund Type	Special Revenue Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	670,000	-	-	745	144,097		144,097	(143,352)	19342%
Interest Earnings	37,969	10,922	2,181	2,181	901		901	1,280	41%
Other Income	185,734	92,453	-	-	-		-	-	-
Interfund Transfers In	254,000	-	-	-	-		-	-	-
Total Revenue	1,147,703	103,375	2,181	2,926	144,999		144,999	(142,072)	4956%

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)	97,299		(19,088)
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Beginning Cash Balance	2,281,338	757,509		170,735		Cash Reserves Target No reserve requirement - one-time distribution - spend down to zero
Cash Adjustments	(1,638)	1,345		-		
Ending Cash Balance	757,509	170,735		9,574	268,327	
Cash Reserves Target	-	-		-	-	

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

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

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

City of South Bend, Indiana
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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	5,589		5,589	(1,433)	134%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	1,370,500	553,253	1,000,000	1,523,000	1,102,365		1,102,365	420,635	72%
Total Revenue	1,376,782	1,116,972	2,002,656	2,527,156	2,210,319		2,210,319	316,837	87%

Expenditures by Type									
Services & Charges									
Repairs & Maintenance	1,704,898	996,856	2,000,000	2,974,341	175,126	806,794	981,920	1,992,421	33%
Other Services & Charges	334,741	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	2,039,640	996,856	2,000,000	2,974,341	175,126	806,794	981,920	1,992,421	33%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	2,039,640	996,856	2,000,000	2,974,341	175,126	806,794	981,920	1,992,421	33%

Net Surplus / (Deficit)	(662,857)	120,116	2,656	(447,185)	2,035,193		1,228,400						
Beginning Cash Balance	992,943	329,373		449,431		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: center;">Cash Reserves Target</th> </tr> <tr> <td colspan="2" style="text-align: center;">No reserve requirement - Grant fund - spend down to zero</td> </tr> </table>				Cash Reserves Target		No reserve requirement - Grant fund - spend down to zero	
Cash Reserves Target													
No reserve requirement - Grant fund - spend down to zero													
Cash Adjustments	(712)	(58)		-									
Ending Cash Balance	329,373	449,431		2,246	2,485,395								
Cash Reserves Target	-	-		-									

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

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

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

City of South Bend, Indiana
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Fund Name	Major Moves Construction	Fund Number	412
Fund Type	Capital Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	-	-	-	669	668		668	1	100%
Interest Earnings	50,664	69,658	8,000	20,000	14,931		14,931	5,069	75%
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	508,927		508,927	5,070	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	35,160	106,939	142,099	-	100%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	523,000	102,365	-	102,365	420,635	20%
Total Services & Charges	671,364	712,322	500,000	1,262,969	163,647	178,687	342,334	920,635	27%
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	2,195,285	798,980	257,876	1,056,856	1,138,429	48%

Net Surplus / (Deficit)	(134,462)	(572,194)	1,328	(1,681,288)	(290,052)		(547,928)
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Beginning Cash Balance	2,910,880	2,765,949		2,195,972		Cash Reserves Target No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	(10,469)	2,216		-		
Ending Cash Balance	2,765,949	2,195,972		514,684	1,909,684	
Cash Reserves Target	-	-		-		

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

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

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

City of South Bend, Indiana
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Fund Name	Solid Waste Operations						Fund Number	610		
Fund Type	Enterprise Funds									
Control	City Funds									
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of	
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget	
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget	
Revenue										
Charges for Services	5,408,816	5,463,922	5,604,450	5,604,450	4,205,355		4,205,355	1,399,095	75%	
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	98,540		98,540	3,746	96%	
Interfund Transfers In	-	-	-	-	-		-	-	-	
Total Revenue	5,494,152	5,489,395	5,617,150	5,711,736	4,306,257		4,306,257	1,405,479	75%	
Expenditures by Type										
Personnel										
Salaries & Wages	1,067,278	1,030,068	1,132,274	1,132,274	842,578		842,578	289,696	74%	
Fringe Benefits	502,791	421,865	518,320	518,320	373,950		373,950	144,370	72%	
Total Personnel	1,570,069	1,451,934	1,650,594	1,650,594	1,216,528		1,216,528	434,066	74%	
Supplies	277,367	254,413	424,000	454,360	253,115	4,902	258,017	196,343	57%	
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	877,642	-	877,642	(190,842)	128%	
Interfund Allocations	851,115	998,406	958,978	958,978	719,233	-	719,233	239,745	75%	
Other Services & Charges	884,322	998,584	1,036,700	1,074,346	834,135	164,815	998,950	75,396	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	3,324,514	164,815	3,489,329	497,237	88%	
Capital	-	-	-	-	-	-	-	-	-	
Total Expenditures	5,573,774	5,568,762	6,056,714	6,091,520	4,794,156	169,717	4,963,873	1,127,646	81%	
Net Surplus / (Deficit)	(79,622)	(79,367)	(439,564)	(379,784)	(487,900)		(657,617)			
Beginning Cash Balance	533,909	525,571		449,145						
Cash Adjustments	71,284	2,941		-						
Ending Cash Balance	525,571	449,145		69,361	(168,660)					
Cash Reserves Target	557,377	556,876		609,152						
							Cash Reserves Target			
							10% of Annual expenditures			

Fund Purpose:

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

Explanation of Revenue Sources:

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

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

Landfill costs continue to rise and are forecasted to increase 3% per year. The yard waste program participation increased from 52% in 2018 to 61% in 2019. This requires additional yard waste totes and overtime wages. In 2020, an additional \$10,000 is budgeted in Education & Training for training on the new route software. The increase in health insurance is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates. City-wide, all salary caps will increase by 2% from 2019 to 2020.

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 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	1,642	5,423	617	617	855		855	(238)	139%
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	1,268,855		1,268,855	338,111	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	-	-	-	469,000	53,416	413,802	467,218	1,782	100%
Total Expenditures	1,002,470	1,038,004	1,231,349	1,700,349	808,734	637,696	1,446,430	253,919	85%

Net Surplus / (Deficit)	4,645	20,445	617	(93,383)	460,121		(177,575)
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Beginning Cash Balance	39,995	44,494		64,925		Cash Reserves Target No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	(146)	(15)		-		
Ending Cash Balance	44,494	64,925		(28,458)	525,157	
Cash Reserves Target	-	-		-		

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

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

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

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Fund Name	Water Works Operations	Fund Number	620
Fund Type	Enterprise 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									
Charges for Services	15,388,333	18,428,418	19,419,036	19,419,036	14,675,900		14,675,900	4,743,136	76%
Interest Earnings	52,112	89,938	30,000	30,000	23,373		23,373	6,627	78%
Other Income	33,327	37,155	47,500	57,613	27,805		27,805	29,808	48%
Interfund Allocation Reimb	1,390,950	1,734,889	1,788,327	1,788,327	1,341,246		1,341,246	447,081	75%
Interfund Transfers In	108,690	159,826	100,000	100,000	56,715		56,715	43,285	57%
Total Revenue	16,973,411	20,450,225	21,384,863	21,394,976	16,125,039		16,125,039	5,269,937	75%

Expenditures by Type									
Personnel									
Salaries & Wages	3,495,419	3,287,529	3,665,888	3,665,888	2,456,130	-	2,456,130	1,209,758	67%
Fringe Benefits	1,684,791	1,287,012	1,526,296	1,526,296	1,072,508	-	1,072,508	453,788	70%
Total Personnel	5,180,210	4,574,540	5,192,184	5,192,184	3,528,638	-	3,528,638	1,663,546	68%

Supplies	1,319,059	1,499,242	1,681,960	1,709,578	952,018	113,729	1,065,747	643,831	62%
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Services & Charges									
Professional Services	545,752	891,024	774,500	1,402,951	728,454	280,227	1,008,680	394,271	72%
Printing & Advertising	469	1,165	10,359	10,359	1,682	223	1,904	8,455	18%
Utilities	777,050	769,708	833,700	837,400	589,262	-	589,262	248,138	70%
Education & Training	11,331	10,627	30,175	36,960	9,222	1,140	10,362	26,598	28%
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	444,685	316,211	19,479	335,690	108,995	75%
Interfund Allocations	1,339,518	1,979,352	2,184,334	2,184,334	1,638,250	-	1,638,250	546,084	75%
Debt Service Principal	394,755	396,892	402,017	402,017	400,620	-	400,620	1,397	100%
Debt Service Interest & Fees	35,731	23,014	15,525	15,525	15,511	-	15,511	14	100%
Other Services & Charges	2,049,852	3,008,526	3,383,350	3,653,572	2,360,580	422,590	2,783,170	870,402	76%
Interfund Transfers Out	2,047,442	5,539,552	5,953,486	5,953,486	3,896,940	-	3,896,940	2,056,546	65%
PILOT	1,730,831	1,662,624	1,629,442	1,629,442	1,222,081	-	1,222,081	407,361	75%
Total Services & Charges	9,294,853	14,606,609	15,625,838	16,589,481	11,181,457	724,490	11,905,947	4,683,535	72%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	15,794,122	20,680,391	22,499,982	23,491,243	15,662,113	838,219	16,500,332	6,990,912	70%
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Net Surplus / (Deficit)	1,179,289	(230,166)	(1,115,119)	(2,096,267)	462,926		(375,293)		
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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	4,209,210				
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.

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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	224,058		224,058	(23,093)	111%
Interest Earnings	35,872	90,537	25,000	45,000	42,131		42,131	2,869	94%
Other Income	-	-	-	-	9,568		9,568	(9,568)	-
Interfund Transfers In	8,053	3,241,000	3,862,000	3,862,000	2,896,509		2,896,509	965,491	75%
Total Revenue	269,787	3,524,387	3,987,000	4,107,965	3,172,266		3,172,266	935,699	77%

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	624,678	37,608	662,286	4,093,969	14%
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Total Expenditures	524,191	1,212,655	3,142,000	4,870,047	636,346	139,731	776,077	4,093,970	16%
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Net Surplus / (Deficit)	(254,403)	2,311,733	845,000	(762,082)	2,535,920		2,396,189		
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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	6,787,463				
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	9,538		9,538	10,462	48%
Total Revenue	26,882	39,720	20,000	20,000	9,538		9,538	10,462	48%

Expenditures									
Interfund Transfers Out	24,957	34,076	20,000	20,000	14,764	-	14,764	5,236	74%
Total Expenditures	24,957	34,076	20,000	20,000	14,764	-	14,764	5,236	74%

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	1,283,608	
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
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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	15,393	26,869	20,000	20,000	7,446		7,446	12,554	37%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	1,987,140	2,013,000	1,821,486	1,821,486	913,500		913,500	907,986	50%
Total Revenue	2,002,533	2,039,869	1,841,486	1,841,486	920,946		920,946	920,540	50%

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	8,607	-	8,607	11,393	43%
Total Services & Charges	300,794	3,483,048	1,841,486	1,841,486	230,583	1,279,161	1,509,744	331,743	82%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	300,794	3,483,048	1,841,486	1,841,486	230,583	1,279,161	1,509,744	331,743	82%
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Net Surplus / (Deficit)	1,701,739	(1,443,179)	-	-	690,363	(588,798)
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Beginning Cash Balance	28,105	1,726,068		286,131		Cash Reserves Target 100% cash reserves per bond covenants
Cash Adjustments	(3,776)	3,242		-		
Ending Cash Balance	1,726,068	286,131		286,131	976,984	
Cash Reserves Target	1,726,068	286,131		286,131		

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	10,568		10,568	9,432	53%
Total Revenue	25,420	39,016	20,000	20,000	10,568		10,568	9,432	53%

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	-	-	10,568		10,568
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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	1,440,930	
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	21,560		21,560	18,440	54%
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	38,491		38,491	201,509	16%
Expenditures									
Interfund Transfers Out	43,905	65,938	40,000	40,000	33,344	-	33,344	6,656	83%
Total Expenditures	43,905	65,938	40,000	40,000	33,344	-	33,344	6,656	83%

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		
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Budget	Percent of
			Budget	Budget	Actual	Encumbrances	& Encumb.	Balance	Budget
Revenue									
Charges for Services	640,050	652,271	645,105	645,105	500,230		500,230	144,875	78%
Interest Earnings	34,121	57,505	25,197	25,197	15,874		15,874	9,323	63%
Other Income	-	365	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	674,171	710,141	670,302	670,302	516,104		516,104	154,198	77%
Expenditures by Type									
Personnel									
Salaries & Wages	148,298	108,341	115,313	115,313	85,350	-	85,350	29,963	74%
Fringe Benefits	69,760	44,267	48,247	48,247	38,113	-	38,113	10,134	79%
Total Personnel	218,059	152,608	163,560	163,560	123,463	-	123,463	40,097	75%
Supplies	32,495	29,334	16,265	84,785	21,481	9,219	30,700	54,085	36%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	700	700	-	-	-	700	0%
Repairs & Maintenance	250,641	291,547	386,000	395,424	409,782	0	409,783	(14,359)	104%
Interfund Allocations	17,868	75,495	84,511	84,511	63,382	-	63,382	21,129	75%
Other Services & Charges	6,150	3,828	6,500	13,375	8,882	-	8,882	4,493	66%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	274,659	370,870	477,711	494,010	482,046	0	482,046	11,963	98%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	525,213	552,812	657,536	742,355	626,990	9,219	636,210	106,145	86%
Net Surplus / (Deficit)	148,958	157,329	12,766	(72,053)	(110,887)		(120,106)		
Beginning Cash Balance	1,866,378	2,014,803		2,173,605					
Cash Adjustments	(533)	1,473		-					
Ending Cash Balance	2,014,803	2,173,605		2,101,552	2,058,453				
Cash Reserves Target	131,303	138,203		185,589					
							Cash Reserves Target		
							25% of Annual expenditures		

Fund Purpose:

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

Explanation of Revenue Sources:

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

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

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

City of South Bend, Indiana

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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	27,538,366		27,538,366	11,142,311	71%
Interest Earnings	234,125	387,785	45,000	90,000	67,778		67,778	22,222	75%
Other Income	98,616	93,446	50,784	73,116	29,754		29,754	43,362	41%
Interfund Allocation Reimb	-	421,463	446,759	446,759	335,072		335,072	111,687	75%
Interfund Transfers In	456,442	327,330	145,000	145,000	69,142		69,142	75,858	48%
Total Revenue	39,307,114	40,475,911	39,368,220	39,435,552	28,040,112		28,040,112	11,395,440	71%

Expenditures by Division									
Sewers	6,335,739	5,790,685	6,803,657	9,361,910	4,180,674	2,848,908	7,029,582	2,332,328	75%
Concrete Crew	387,496	418,317	517,611	535,869	303,276	3,439	306,715	229,154	57%
Wastewater	29,273,354	32,455,408	34,798,285	36,134,401	28,855,454	1,324,450	30,179,905	5,954,496	84%
Organic Resources	1,557,590	1,609,596	1,656,029	1,683,929	1,269,034	146,658	1,415,692	268,237	84%
Total Expenditures	37,554,179	40,274,007	43,775,582	47,716,109	34,608,439	4,323,455	38,931,894	8,784,215	82%

Expenditures by Type									
Personnel									
Salaries & Wages	5,069,496	4,674,220	5,162,463	5,162,463	3,421,006	-	3,421,006	1,741,457	66%
Fringe Benefits	2,267,846	1,739,623	2,042,077	2,042,077	1,461,949	-	1,461,949	580,128	72%
Total Personnel	7,337,342	6,413,843	7,204,540	7,204,540	4,882,955	-	4,882,955	2,321,585	68%

Supplies	1,747,634	1,739,090	2,214,711	2,605,549	1,352,593	273,071	1,625,664	979,885	62%
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Services & Charges									
Professional Services	1,364,991	1,634,972	1,601,000	2,042,693	610,055	622,102	1,232,157	810,536	60%
Printing & Advertising	746	297	9,711	9,261	754	9	763	8,498	8%
Utilities	1,045,885	1,206,860	1,314,860	1,318,664	862,746	6,367	869,113	449,551	66%
Education & Training	12,948	17,885	41,500	41,500	12,122	223	12,345	29,155	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	1,153,566	176,900	1,330,467	751,662	64%
Interfund Allocations	3,820,255	5,730,856	5,645,332	5,645,332	4,233,994	-	4,233,994	1,411,338	75%
Debt Service Principal	602,115	564,025	523,738	523,738	489,663	23,322	512,985	10,753	98%
Debt Service Interest & Fees	41,596	25,784	16,278	16,278	16,076	169	16,245	33	100%
Other Services & Charges	2,986,905	2,909,301	2,877,627	5,803,318	1,761,350	3,221,292	4,982,643	820,675	86%
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	3,444,261	-	3,444,261	1,148,088	75%
Total Services & Charges	28,469,203	32,121,074	34,356,331	37,906,020	28,372,891	4,050,384	32,423,275	5,482,744	86%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	37,554,179	40,274,007	43,775,582	47,716,109	34,608,439	4,323,455	38,931,894	8,784,214	82%
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Net Surplus / (Deficit)	1,752,935	201,904	(4,407,362)	(8,280,557)	(6,568,327)		(10,891,782)		
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Beginning Cash Balance	13,004,372	15,164,622		15,409,455					
Cash Adjustments	407,315	42,928		-					
Ending Cash Balance	15,164,622	15,409,455		7,128,898	8,629,024				
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
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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	691,413	475,488	300,000	459,698	513,303		513,303	(53,605)	112%
Interest Earnings	150,885	282,731	60,000	130,000	118,320		118,320	11,680	91%
Debt Proceeds	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	17,342		17,342	(17,342)	-
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	8,559,965		8,559,965	(59,267)	101%

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	14,115,020	3,442,853	3,164,023	6,606,875	7,508,145	47%
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Total Expenditures	2,291,171	5,421,771	7,661,000	14,115,020	3,442,853	3,164,023	6,606,875	7,508,145	47%
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Net Surplus / (Deficit)	1,771,056	336,448	610,000	(5,614,322)	5,117,112	1,953,090
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Beginning Cash Balance	7,359,724	9,100,782		9,417,064		Cash Reserves Target No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	(29,997)	(20,166)	-	-		
Ending Cash Balance	9,100,782	9,417,064	3,802,742	14,761,655		
Cash Reserves Target	-	-	-	-		

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

<p>2020 projects include:</p> <p><u>Capital Equipment</u></p> <p>Wastewater and Organic Resources:</p> <ul style="list-style-type: none"> • (1) cargo van with CNG - \$36,000 • (1) front end loader - \$310,000 • (1) pickup truck with plow - \$40,000 • (1) utility cart - \$15,000 <p>Sewers:</p> <ul style="list-style-type: none"> • (2) vacuum sweepers - \$550,000 • (1) hydro-excavator - \$275,000 • (2) pickup trucks with CNG - \$65,000 • (2) compressors - \$120,000 	<p><u>Wastewater Treatment Plant (WWTP) Upgrades</u></p> <p>Final Clarifiers 1-5: \$4.1M-\$5.3M</p> <ul style="list-style-type: none"> • Structural concrete repairs and tank coatings • Replace scrapper mechanism, bridges, drive assemblies, and handrail; rehabilitate weirs • Raise final clarifier 1-3 influent walls <p>Aeration Basins 1-4: \$520K-\$600K</p> <ul style="list-style-type: none"> • Replace pass 1-2 gates, provide new stop log frame and stop logs for east aeration tank influent channel isolation • Lengthen effluent weirs • Demolish old equipment and piping at tanks and in aeration gallery tunnel <p>Disinfection Building: \$1.6M-\$2.2M</p> <ul style="list-style-type: none"> • Replace chlorine and sulfur dioxide distribution systems; evaporators and scrubber system • Programmable logic controller and SCADA upgrades
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City of South Bend, Indiana
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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	41,048		41,048	78,952	34%
Interfund Transfers In	238,226	151,717	-	-	-		-	-	-
Total Revenue	332,938	303,127	120,000	120,000	41,048		41,048	78,952	34%
Expenditures									
Interfund Transfers Out	88,247	127,330	120,000	120,000	63,636	-	63,636	56,364	53%
Total Expenditures	88,247	127,330	120,000	120,000	63,636	-	63,636	56,364	53%
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	34,316		34,316	10,684	76%
Debt Proceeds	-	-	-	5,743,815	5,743,815		5,743,815	-	100%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	9,173,661	7,780,676	7,788,015	8,110,581	8,110,581		8,110,581	-	100%
Total Revenue	9,261,052	7,900,141	7,833,015	13,899,396	13,888,712		13,888,712	10,684	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	1,048,666	727,255	1,775,921	(67,463)	104%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	9,151,851	7,776,294	7,785,015	7,785,015	1,048,666	6,368,812	7,417,478	367,537	95%
Total Expenditures	9,151,851	7,776,294	7,785,015	7,785,015	1,048,666	6,368,812	7,417,478	367,537	95%

Net Surplus / (Deficit)	109,202	123,847	48,000	6,114,381	12,840,046		6,471,234
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Beginning Cash Balance	857,884	963,679		1,087,745		Cash Reserves Target 100% cash reserves per bond covenants
Cash Adjustments	(3,407)	219		-		
Ending Cash Balance	963,679	1,087,745		7,202,126	13,929,655	
Cash Reserves Target	963,679	1,087,745		7,202,126		

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	20,802		20,802	24,198	46%
Total Revenue	65,897	87,669	45,000	45,000	20,802		20,802	24,198	46%

Total Expenditures	-	-	-	-	322,566	-	322,566	(322,566)	-
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Net Surplus / (Deficit)	65,897	87,669	45,000	45,000	(301,764)		(301,764)		
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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	3,990,151				
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	3,829		3,829	21,171	15%
Total Revenue	-	3,107	25,000	25,000	3,829		3,829	21,171	15%

Expenditures									
Interfund Transfers Out	-	-	25,000	25,000	5,506	-	5,506	19,494	22%
Total Expenditures	-	-	25,000	25,000	5,506	-	5,506	19,494	22%

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	587,165				
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	333,501		333,501	118,109	74%
Interest Earnings	14,198	15,370	4,949	4,949	3,564		3,564	1,385	72%
Other Income	-	103	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	461,438	463,036	456,559	456,559	337,065		337,065	119,494	74%
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	31,789	-	31,789	10,596	75%
Debt Service Principal	48,404	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	576	-	-	-	-	-	-	-	-
Other Services & Charges	5,773	3,419	6,500	6,500	1,744	-	1,744	4,756	27%
Interfund Transfers Out	550,000	550,000	300,000	300,000	225,000	-	225,000	75,000	75%
Total Services & Charges	645,740	593,662	348,885	348,885	258,533	-	258,533	90,352	74%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	693,453	659,719	433,460	433,460	258,933	-	258,933	174,527	60%
Net Surplus / (Deficit)	(232,015)	(196,683)	23,099	23,099	78,132		78,132		
Beginning Cash Balance	822,096	593,308		398,183					
Cash Adjustments	3,227	1,558		-					
Ending Cash Balance	593,308	398,183		421,282	469,448				
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	778,115		778,115	263,245	75%
Interest Earnings	-	1,341	-	5,000	3,640		3,640	1,360	73%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	-	518,432	1,041,360	1,046,360	781,755		781,755	264,605	75%

Expenditures by Type									
Services & Charges									
Professional Services	-	54,500	-	10,500	4,379	6,121	10,500	-	100%
Other Services & Charges	-	-	-	5,000	1,322	-	1,322	3,678	26%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	54,500	-	15,500	5,701	6,121	11,822	3,678	76%
Capital	-	275,886	825,000	856,230	75,623	57,914	133,537	722,693	16%
Total Expenditures	-	330,386	825,000	871,730	81,324	64,035	145,359	726,371	17%

Net Surplus / (Deficit)	-	188,046	216,360	174,630	700,432		636,397		
Beginning Cash Balance	-	-		124,406				Cash Reserves Target	
Cash Adjustments	-	(63,640)		-					
Ending Cash Balance	-	124,406		299,036		805,570			
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).

City of South Bend, Indiana
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Fund Name	Unsafe Building	Fund Number	219
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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	193,536	263,172	111,100	111,100	35,871		35,871	75,229	32%
Interest Earnings	5,889	18,352	-	8,000	6,295		6,295	1,705	79%
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	42,185		42,185	77,316	35%

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	76,536	18,788	95,324	25,176	79%
Total Expenditures	684,941	592,547	111,500	156,395	100,432	18,788	119,220	37,175	76%

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%
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Services & Charges									
Professional Services	37,725	39,500	16,300	25,300	19,840	4,460	24,300	1,000	96%
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	14,328	89,462	33,918	73%
Interfund Transfers Out	27,500	-	-	-	-	-	-	-	-
Total Services & Charges	414,748	301,612	111,500	148,680	94,974	18,788	113,762	34,918	77%

Capital	-	24,580	-	-	-	-	-	-	-
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Total Expenditures	684,941	592,547	111,500	156,395	100,432	18,788	119,220	37,175	76%
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Net Surplus / (Deficit)	162,757	372,767	-	(36,895)	(58,248)	(77,036)			
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Beginning Cash Balance	379,148	543,230		923,154		Cash Reserves Target			
Cash Adjustments	1,325	7,157		-					
Ending Cash Balance	543,230	923,154		886,259	857,424	No reserve requirement			
Cash Reserves Target	-	-		-	-				

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

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

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

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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	104,430		104,430	(4,485)	104%
Interest Earnings	137	351	200	255	338		338	(83)	133%
Interfund Transfers In	-	-	245,626	245,626	184,219		184,219	61,407	75%
Total Revenue	447	7,726	345,826	345,826	288,987		288,987	56,839	84%
Expenditures by Type									
Personnel									
Salaries & Wages	-	-	183,678	183,678	86,575	-	86,575	97,103	47%
Fringe Benefits	-	-	82,188	82,188	43,291	-	43,291	38,897	53%
Total Personnel	-	-	265,866	265,866	129,866	-	129,866	136,000	49%
Supplies	-	-	7,160	7,160	332	-	332	6,828	5%
Services & Charges									
Professional Services	-	-	54,000	54,000	1,505	26,850	28,355	25,645	53%
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	1,633	-	1,633	8,367	16%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	5	-	72,800	72,800	3,139	26,850	29,989	42,812	41%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	5	-	345,826	345,826	133,336	26,850	160,186	185,640	46%
Net Surplus / (Deficit)	442	7,726	-	-	155,651		128,801		
Beginning Cash Balance	9,685	10,105		17,823					
Cash Adjustments	(22)	(9)		-					
Ending Cash Balance	10,105	17,823		17,823	173,255				
Cash Reserves Target	1	-		34,583					

Cash Reserves Target
10% of Annual expenditures

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

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

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

**City of South Bend, Indiana
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Fund Name	Code Enforcement Fund	Fund Number	230
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Fund Type	Special Revenue Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Licenses & Permits	-	-	31,200	31,200	24,265		24,265	6,935	78%
Charges for Services	-	-	53,250	53,250	34,177		34,177	19,074	64%
Fines, Forfeitures, and Fees	-	-	304,000	302,000	373,147		373,147	(71,147)	124%
Interest Earnings	-	-	-	2,000	1,736		1,736	264	87%
Debt Proceeds	-	-	-	80,000	80,000		80,000	-	100%
Other Income	-	-	2,725	2,725	8,488		8,488	(5,763)	311%
Interfund Allocation Reimb	-	-	76,927	76,927	57,694		57,694	19,233	75%
Interfund Transfers In	-	-	3,619,593	3,619,593	2,714,691		2,714,691	904,902	75%
Total Revenue	-	-	4,087,695	4,167,695	3,294,197		3,294,197	873,498	79%

Expenditures by Subdivisions									
Neighborhood Code Enforce.	-	-	2,565,948	2,633,948	1,519,804	119,990	1,639,794	994,154	62%
NEAT Crew	-	-	544,158	544,158	308,030	16,888	324,918	219,240	60%
Animal Resource Center	-	-	977,589	989,589	695,832	26,050	721,882	267,707	73%
Total Expenditures	-	-	4,087,695	4,167,695	2,523,666	162,928	2,686,594	1,481,101	64%

Expenditures by Type									
Personnel									
Salaries & Wages	-	-	1,489,523	1,486,523	1,023,212	-	1,023,212	463,311	69%
Fringe Benefits	-	-	630,253	633,253	433,976	-	433,976	199,277	69%
Total Personnel	-	-	2,119,776	2,119,776	1,457,188	-	1,457,188	662,588	69%

Supplies	-	-	163,700	163,700	70,982	13,862	84,844	78,856	52%
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Services & Charges									
Professional Services	-	-	110,300	107,500	29,597	24,336	53,933	53,567	50%
Printing & Advertising	-	-	24,305	24,305	9,169	357	9,525	14,780	39%
Utilities	-	-	30,223	30,223	25,816	1,965	27,780	2,443	92%
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	186,607	1,814	188,421	228,629	45%
Interfund Allocations	-	-	814,847	814,847	611,132	-	611,132	203,715	75%
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	90,514	27,658	118,172	161,128	42%
Total Services & Charges	-	-	1,804,219	1,804,219	995,497	69,066	1,064,563	739,657	59%

Capital	-	-	-	80,000	-	80,000	80,000	-	100%
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Total Expenditures	-	-	4,087,695	4,167,695	2,523,666	162,928	2,686,594	1,481,101	64%
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Net Surplus / (Deficit)	-	-	-	-	770,530		607,602		
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Beginning Cash Balance	-	-							
Cash Adjustments	-	-							
Ending Cash Balance	-	-			623,617				
Cash Reserves Target	-	-		416,770					

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	24,265		24,265	6,935	78%
Charges for Services	56,229	57,616	53,250	53,250	34,177		34,177	19,074	64%
Fines, Forfeitures, and Fees	536,051	549,637	515,100	515,175	515,577		515,577	(402)	100%
Interest Earnings	6,027	18,704	200	10,255	8,369		8,369	1,886	82%
Debt Proceeds	-	-	-	80,000	80,000		80,000	-	100%
Other Income	58,590	12,659	3,125	3,125	14,394		14,394	(11,269)	461%
Interfund Allocation Reimb	-	73,304	76,927	76,927	57,694		57,694	19,233	75%
Interfund Transfers In	1,665,326	3,210,400	3,865,219	3,865,219	2,898,910		2,898,910	966,309	75%
Total Revenue	2,354,210	3,956,977	4,545,021	4,635,151	3,633,385		3,633,385	1,001,766	78%
Expenditures by Fund									
Consolidated Bldg Fund (#600)	2,678,595	3,001,390	-	270,543	24,714	235,541	260,256	10,287	96%
Rental Units Regulation (#221)	5	-	345,826	345,826	133,336	26,850	160,186	185,640	46%
Unsafe Building Fund (#219)	684,941	592,547	111,500	156,395	100,432	18,788	119,220	37,175	76%
Code Enforcement Fund (#230)	-	-	4,087,695	4,167,695	2,523,666	162,928	2,686,594	1,481,101	64%
Total Expenditures	3,363,542	3,593,937	4,545,021	4,940,459	2,782,149	444,107	3,226,256	1,714,203	65%
Expenditures by Division									
Neighborhood Code Enfor.	1,712,624	1,923,446	2,565,948	2,864,409	1,523,856	336,875	1,860,731	1,003,678	65%
NEAT Crew	448,386	435,893	544,158	580,053	331,926	16,888	348,814	231,239	60%
Rental Safety Verification Program	59,234	144,603	345,826	348,002	135,626	26,850	162,476	185,526	47%
Unsafe Building	236,555	156,655	111,500	120,500	76,536	18,788	95,324	25,176	79%
Animal Care & Control	906,737	933,341	977,589	1,027,495	714,319	44,706	759,026	268,469	74%
Total Expenditures	3,363,537	3,593,937	4,545,021	4,940,459	2,782,264	444,107	3,226,371	1,714,088	65%
Expenditures by Type									
Personnel									
Salaries & Wages	1,298,997	1,437,429	1,673,201	1,670,201	1,109,787	-	1,109,787	560,414	66%
Fringe Benefits	595,651	538,583	712,441	715,441	477,267	-	477,267	238,174	67%
Total Personnel	1,894,648	1,976,013	2,385,642	2,385,642	1,587,053	-	1,587,053	798,588	67%
Supplies	117,767	108,267	170,860	211,141	97,246	22,916	120,162	90,979	57%
Services & Charges									
Professional Services	172,494	177,400	180,600	188,183	52,133	55,838	107,970	80,213	57%
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	25,816	1,965	27,780	2,443	92%
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	188,384	10,239	198,624	231,029	46%
Interfund Allocations	517,905	719,048	814,847	814,847	611,132	-	611,132	203,715	75%
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	168,554	259,857	428,410	210,661	67%
Interfund Transfers Out	27,500	-	-	-	-	-	-	-	-
Total Services & Charges	1,271,127	1,453,091	1,988,519	2,263,676	1,097,850	341,191	1,439,040	824,636	64%
Capital	80,000	56,567	-	80,000	-	80,000	80,000	-	100%
Total Expenditures	3,363,542	3,593,937	4,545,021	4,940,459	2,782,149	444,107	3,226,256	1,714,203	65%
Net Surplus / (Deficit)	(1,009,331)	363,040	-	(305,308)	851,236		407,129		

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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	1,281		1,281	3,159	29%
Charges for Services	2,806,873	7,496,447	8,304,859	8,304,933	5,248,574		5,248,574	3,056,359	63%
Interest Earnings	10,656	22,362	12,000	12,000	8,153		8,153	3,847	68%
Other Income	5,006,296	5,417,866	4,944,250	4,944,350	56,891		56,891	4,887,459	1%
Interfund Allocation Reimb	392,410	610,726	122,143	122,143	91,603		91,603	30,540	75%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	8,220,343	13,550,721	13,387,692	13,387,866	5,406,503		5,406,503	7,981,364	40%
Expenditures by Division									
Equipment Services	2,639,137	7,000,441	7,812,107	8,017,413	4,982,524	19,470	5,001,994	3,015,419	62%
Central Stores	245,265	284,301	-	26	26	-	26	-	99%
Print Shop	142,462	160,886	10,018	13,581	10,561	515	11,076	2,505	82%
Radio Shop	279,334	230,894	275,518	276,224	163,868	1,299	165,167	111,057	60%
Building Maintenance	208,440	177,588	213,243	213,243	135,848	-	135,848	77,395	64%
Facilities Management	-	120,439	122,143	122,143	73,517	-	73,517	48,626	60%
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	5,366,344	21,284	5,387,629	8,249,542	40%
Expenditures by Type									
Personnel									
Salaries & Wages	2,061,867	1,920,693	2,092,572	2,092,572	1,302,464	-	1,302,464	790,108	62%
Fringe Benefits	930,977	731,886	894,766	894,766	574,472	662	575,134	319,632	64%
Total Personnel	2,992,844	2,652,580	2,987,338	2,987,338	1,876,936	662	1,877,598	1,109,740	63%
Supplies	134,464	4,515,181	4,870,798	4,888,320	2,998,431	3,364	3,001,794	1,886,526	61%
Services & Charges									
Professional Services	30,814	8,439	13,000	13,000	-	7,777	7,777	5,223	60%
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	41,952	723	42,675	5,016,789	1%
Education & Training	12,049	4,603	20,050	20,900	7,379	-	7,379	13,521	35%
Travel	1,251	481	4,000	3,577	-	-	-	3,577	0%
Repairs & Maintenance	61,011	56,339	54,400	58,588	43,782	5,587	49,370	9,218	84%
Interfund Allocations	411,263	648,014	306,521	306,521	229,892	-	229,892	76,629	75%
Debt Service Principal	13,606	14,248	14,818	14,818	10,848	1,520	12,368	2,450	83%
Debt Service Interest & Fees	1,566	1,029	463	463	398	11	409	54	88%
Grants & Subsidies	5,320	2,434	-	-	-	-	-	-	-
Other Services & Charges	14,514	13,329	17,405	19,869	9,839	1,269	11,108	8,761	56%
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	490,978	17,258	508,236	5,253,275	9%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	8,347,896	12,931,016	13,303,279	13,637,170	5,366,344	21,284	5,387,629	8,249,541	40%
Net Surplus / (Deficit)	(127,553)	619,705	84,413	(249,304)	40,158		18,874		
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	1,546,158				
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.

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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	9		9	1,991	0%
Other Income	-	-	-	-	7,268		7,268	(7,268)	-
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	153,768		153,768	104,723	59%

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) 11,776 (72,783)

Beginning Cash Balance	194,599	168,196		21,921		Cash Reserves Target No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	(664)	326		-		
Ending Cash Balance	168,196	21,921		727	33,735	
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.

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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	46,979		46,979	11,743	80%
Other Income	703,577	989,555	2,000	1,494,473	1,496,729		1,496,729	(2,256)	100%
Interfund Allocation Reimb	2,053,107	3,944,597	2,914,500	2,914,500	2,185,869		2,185,869	728,631	75%
Interfund Transfers In	-	-	-	49,087	49,087		49,087	-	100%
Total Revenue	2,827,061	5,051,872	2,945,222	4,516,782	3,778,664		3,778,664	738,118	84%

Expenditures by Division									
Safety/Risk Management	225,183	232,240	213,267	213,267	124,112	1,210	125,322	87,945	59%
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	538,706	11,206	549,912	1,546,180	26%
Workers' Compensation	1,264,573	1,479,416	1,029,000	1,029,095	1,029,779	9,103	1,038,882	(9,787)	101%
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	3,364,310	62,847	3,427,157	1,694,924	67%

Expenditures by Type									
Personnel									
Salaries & Wages	188,273	152,168	162,412	162,412	87,133	-	87,133	75,279	54%
Fringe Benefits	85,214	61,226	67,612	67,612	33,239	-	33,239	34,373	49%
Other Personnel Costs	37,684	33,353	40,000	40,095	11,244	9,103	20,347	19,748	51%
Total Personnel	311,170	246,747	270,024	270,119	131,616	9,103	140,719	129,400	52%

Supplies	10,108	51,453	12,950	12,950	1,709	281	1,989	10,961	15%
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Services & Charges									
Professional Services	903,446	521,468	984,929	1,082,556	396,767	11,206	407,973	674,583	38%
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	2,400	356	-	356	2,044	15%
Repairs & Maintenance	105,403	31,110	2,000	2,600	1,407	-	1,407	1,193	54%
Interfund Allocations	111,929	144,621	77,446	77,446	58,084	-	58,084	19,362	75%
Insurance	1,640,270	2,010,853	1,535,000	1,535,000	1,664,450	-	1,664,450	(129,450)	108%
Other Services & Charges	565,379	169,766	1,153,400	1,149,900	193,338	929	194,267	955,633	17%
Interfund Transfers Out	25,425	-	-	-	-	-	-	-	-
Total Services & Charges	3,367,932	2,910,989	3,776,258	3,870,385	2,320,686	12,135	2,332,821	1,537,563	60%

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	3,364,310	62,847	3,427,157	1,694,924	67%
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Net Surplus / (Deficit)	(967,513)	1,269,925	(1,114,010)	(605,299)	414,354		351,507		
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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	5,399,189				
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
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Fund Name	IT / Innovation / 311 Call Center	Fund Number	279
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Fund Type	Internal Service Funds
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Control	City Funds
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	2018	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									
Interfund Allocation Reimb	6,788,985	7,991,331	6,656,930	6,656,930	4,992,695		4,992,695	1,664,235	75%
Charges for Services	-	92,585	-	111,796	111,796		111,796	-	100%
Other Income	47,427	66,798	32,690	36,513	36,287		36,287	226	99%
Donations	100,000	-	-	-	-		-	-	-
Interest Earnings	30,723	67,048	10,000	25,000	18,401		18,401	6,599	74%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	6,967,135	8,217,762	6,699,620	6,830,239	5,159,179		5,159,179	1,671,060	76%

Expenditures by Division										
311 Call Center	526,971	519,646	578,196	579,154	404,208		3	404,211	174,943	70%
Innovation & Technology	5,264,986	7,348,706	6,828,730	9,038,406	5,643,606	1,920,896	7,564,502	1,473,904	84%	
Total Expenditures	5,791,956	7,868,352	7,406,926	9,617,560	6,047,813	1,920,899	7,968,713	1,648,847	83%	

Expenditures by Type									
Personnel									
Salaries & Wages	1,558,863	1,689,240	1,981,340	1,967,525	1,341,959	-	1,341,959	625,566	68%
Fringe Benefits	619,247	569,382	748,836	762,651	517,823	-	517,823	244,828	68%
Total Personnel	2,178,109	2,258,622	2,730,176	2,730,176	1,859,782	-	1,859,782	870,394	68%

Supplies	119,984	169,850	164,850	178,260	53,914	30,090	84,004	94,256	47%
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Services & Charges									
Professional Services	710,365	1,065,128	615,700	2,046,094	869,247	945,017	1,814,264	231,830	89%
Printing & Advertising	298	5,181	5,270	6,275	1,005	-	1,005	5,270	16%
Education & Training	15,237	22,957	57,900	70,532	9,162	7,900	17,062	53,470	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	3,394,923	2,406,771	814,446	3,221,217	173,706	95%
Interfund Allocations	5,211	6,785	5,911	5,911	4,432	-	4,432	1,479	75%
Debt Service Principal	209,189	391,117	522,557	618,422	398,563	84,204	482,767	135,655	78%
Debt Service Interest & Fees	26,836	52,924	49,356	59,901	45,634	6,809	52,443	7,458	88%
Grants & Subsidies	25,000	-	-	-	-	-	-	-	-
Other Services & Charges	234,530	287,902	388,624	475,685	391,918	32,434	424,352	51,333	89%
Interfund Transfers Out	-	600,000	-	-	-	-	-	-	-
Total Services & Charges	3,493,863	5,439,880	4,511,900	6,709,124	4,134,117	1,890,810	6,024,927	684,197	90%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	5,791,956	7,868,352	7,406,926	9,617,560	6,047,813	1,920,899	7,968,713	1,648,847	83%
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Net Surplus / (Deficit)	1,175,179	349,410	(707,306)	(2,787,321)	(888,635)		(2,809,534)		
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Beginning Cash Balance	1,589,083	2,758,297		3,108,342					
Cash Adjustments	(5,964)	636		-					
Ending Cash Balance	2,758,297	3,108,342		3,108,342	2,242,256				
Cash Reserves Target	-	-		-					

Cash Reserves Target
No reserve requirement

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

Explanation of Revenue Sources:
 This fund receives revenue in the form of a fixed cost interfund allocation. The cost of the 311 Call Center and the Department of Innovation & Technology is allocated between the City departments based on various criteria including number of devices, number of user licenses, departmental specific software renewal, and more. For 2020, the allocation to departments is less than the Department of Innovation & Technology's 2020 budget, thus spending down the cash reserves in this fund. This fund does not need to carry high cash reserves because 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	11,919,553		11,919,553	4,070,180	75%
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	75,659		75,659	1,438	98%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	18,718,369	14,030,527	16,451,280	16,452,533	12,234,622		12,234,622	4,217,911	74%
Expenditures by Subdivision									
Health Insurance	15,677,149	15,517,230	17,287,245	17,294,968	10,121,263	63,073	10,184,336	7,110,632	59%
Workplace Wellness Clinic	862,693	1,108,117	1,104,308	1,122,404	728,785	396,256	1,125,041	(2,637)	100%
Employee Wellness	76,217	86,863	91,160	91,160	59,955	12,346	72,301	18,859	79%
Total Expenditures	16,616,059	16,712,210	18,482,713	18,508,532	10,910,003	471,675	11,381,678	7,126,854	61%
Expenditures by Type									
Personnel									
Other Personnel Costs	14,459,995	14,704,500	16,416,939	16,416,939	9,538,753	15,247	9,554,000	6,862,939	58%
Total Personnel	14,459,995	14,704,500	16,416,939	16,416,939	9,538,753	15,247	9,554,000	6,862,939	58%
Supplies	74,825	198,245	85,000	103,096	104,564	1,174	105,738	(2,642)	103%
Services & Charges									
Professional Services	1,046,223	1,163,954	1,246,508	1,254,231	785,140	455,254	1,240,394	13,837	99%
Printing & Advertising	-	-	100	100	-	-	-	100	0%
Insurance	610,829	632,597	732,666	732,666	480,196	-	480,196	252,470	66%
Other Services & Charges	10,473	12,913	1,500	1,500	1,350	-	1,350	150	90%
Interfund Transfers Out	413,714	-	-	-	-	-	-	-	-
Total Services & Charges	2,081,238	1,809,464	1,980,774	1,988,497	1,266,686	455,254	1,721,940	266,557	87%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	16,616,059	16,712,210	18,482,713	18,508,532	10,910,003	471,675	11,381,678	7,126,854	61%
Net Surplus / (Deficit)	2,102,310	(2,681,683)	(2,031,433)	(2,055,999)	1,324,619		852,944		
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	10,670,825				
Cash Reserves Target	4,154,015	4,178,052		4,627,133					
							Cash Reserves Target		
							25% of Annual expenditures		

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

City of South Bend, Indiana
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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	4,953		4,953	2,404	67%
Interest Earnings	3,816	5,213	1,189	1,189	1,121		1,121	68	94%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	3,816	5,213	8,546	8,546	6,073		6,073	2,472	71%
Expenditures by Type									
Personnel									
Other Personnel Costs	20,480	32,957	55,000	55,000	106,073	-	106,073	(51,073)	193%
Total Personnel	20,480	32,957	55,000	55,000	106,073	-	106,073	(51,073)	193%
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	106,073	-	106,073	(51,073)	193%
Net Surplus / (Deficit)	(16,664)	(27,744)	(46,454)	(46,454)	(100,000)		(100,000)		
Beginning Cash Balance	225,977	208,514		180,911		Cash Reserves Target			
Cash Adjustments	(799)	141		-					
Ending Cash Balance	208,514	180,911		134,457	81,222				
Cash Reserves Target	5,120	8,239		13,750		25% of Annual expenditures			

Fund Purpose:

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

Explanation of Revenue Sources:

This fund charges an allocation to departments through payroll to cover the cost of unemployment claims paid. In November 2016, the charge was suspended due to the fund's high cash reserves. In 2020, the allocation to departments resumed at 0.01% of full-time wages and will increase slightly each year in order to cover unemployment claims.

Explanation of Expenditures and Significant Changes/Variations:

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

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Parental Leave Fund	Fund Number	714
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Fund Type	Internal Service Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	163,651	166,529	257,488	257,488	175,258		175,258	82,230	68%
Interest Earnings	467	937	414	464	575		575	(111)	124%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	164,118	167,466	257,902	257,952	175,833		175,833	82,119	68%

Expenditures by Type									
Personnel									
Salaries & Wages	112,882	186,085	253,846	253,846	84,196	-	84,196	169,650	33%
Total Personnel	112,882	186,085	253,846	253,846	84,196	-	84,196	169,650	33%
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	84,196	-	84,196	169,650	33%

Net Surplus / (Deficit)	51,237	(18,618)	4,056	4,106	91,637		91,637
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Beginning Cash Balance	-	51,126		32,563		Cash Reserves Target 8% of Annual expenditures - one month reserve
Cash Adjustments	(111)	55		-		
Ending Cash Balance	51,126	32,563		36,669	124,255	
Cash Reserves Target	9,031	14,887		20,308		

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

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

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

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

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	79,728		79,728	53,177	60%
Total Revenue	183,841	289,770	132,905	132,905	79,728		79,728	53,177	60%

Total Expenditures	-	-	-	-	-	-	-	-	-
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Net Surplus / (Deficit)	183,841	289,770	132,905	132,905	79,728		79,728
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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	10,831,603	
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
Monthly Financial Report
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Fund Name	Gift, Donation, Bequest	Fund Number	217
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Fund Type	Special Revenue Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	2,481	13,279	4,613	5,313	6,125		6,125	(812)	115%
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	43,143		43,143	(3,143)	108%
Pokagon Band Donation - Bowman C	-	100,000	-	100,000	100,000		100,000	-	100%
Total Revenue	111,231	745,975	451,356	567,463	601,281		601,281	(33,818)	106%

Expenditures by Project									
Wayfinding Signage Project	11,524	53,988	-	57,944	56,258	1,686	57,944	-	100%
Bloomberg Mayors Challenge	-	127,296	286,028	550,198	245,052	301,059	546,112	4,086	99%
Human Rights Scholarship Prog.	-	19,310	28,150	28,145	6,650	-	6,650	21,495	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	8,298	3,349	11,647	23,353	33%
Pokagon Band Donation	-	-	-	-	-	-	-	-	-
Total Expenditures	46,800	241,853	356,678	791,062	356,397	328,596	684,992	106,069	87%

Expenditures by Type									
Supplies	322	-	5,000	5,000	-	-	-	5,000	0%
Services & Charges									
Professional Services	42,669	218,362	308,328	630,442	307,208	306,094	613,302	17,140	97%
Printing & Advertising	-	3,479	21,650	21,645	6,650	-	6,650	14,995	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	786,062	356,397	328,596	684,992	101,070	87%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	46,800	241,853	356,678	791,062	356,397	328,596	684,992	106,070	87%
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Net Surplus / (Deficit)	64,431	504,122	94,678	(223,599)	244,885		(83,711)		
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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		444,674	928,017				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	4,435		4,435	144	97%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	12,871	16,668	4,579	4,579	4,435		4,435	144	97%

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)	(122,461)		(195,565)		
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Beginning Cash Balance	847,926	625,798		605,471		Cash Reserves Target No reserve requirement			
Cash Adjustments	(2,661)	315		-					
Ending Cash Balance	625,798	605,471		410,050	484,048				
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	63,200	35,200		35,200	28,000	56%
Charges for Services	-	-	-	75,000	7,667		7,667	67,333	10%
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	43,955		43,955	107,273	29%
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	73,014	6,877	79,891	53,050	60%
HUD	84,003	87,503	108,174	108,174	65,281	-	65,281	42,893	60%
Total Expenditures	149,313	267,329	242,448	270,640	151,355	20,341	171,697	98,943	63%
Expenditures by Type									
Personnel									
Salaries & Wages	52,886	119,255	135,130	135,130	91,170	-	91,170	43,960	67%
Fringe Benefits	25,756	35,042	49,418	49,418	28,443	-	28,443	20,975	58%
Total Personnel	78,642	154,296	184,548	184,548	119,613	-	119,613	64,935	65%
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	151,355	20,341	171,697	98,944	63%
Net Surplus / (Deficit)	(42,567)	(7,467)	(91,220)	(119,412)	(107,400)		(127,741)		
Beginning Cash Balance	572,740	528,434		521,051					
Cash Adjustments	(1,739)	84		-					
Ending Cash Balance	528,434	521,051		401,639	414,544				
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
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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	-	-	-	-	1,062,958		1,062,958	(1,062,958)	-
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	-	-	-	-	1,062,958		1,062,958	(1,062,958)	-

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

Supplies	-	-	-	76,104	176,223	62,056	238,279	(162,175)	313%
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Services & Charges									
Professional Services	-	-	-	5,390	2,500	-	2,500	2,890	46%
Printing & Advertising	-	-	-	-	6,277	1,050	7,327	(7,327)	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	1,484	1,566	250	1,816	(332)	122%
Interfund Allocations	-	-	-	-	-	-	-	-	-
Debt Service Principal	-	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	1,932,293	1,893,844	1,208,622	3,102,466	(1,170,173)	161%
Insurance	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	9,459	31,372	45,206	76,578	(67,119)	810%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	1,948,626	1,935,559	1,255,128	3,190,687	(1,242,061)	164%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	-	-	-	2,025,075	2,111,782	1,317,184	3,428,966	(1,403,891)	169%
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Net Surplus / (Deficit)	-	-	-	(2,025,075)	(1,048,825)		(2,366,008)		
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Beginning Cash Balance	-	-	-	-	-				
Cash Adjustments	-	-	-	-	-				
Ending Cash Balance	-	-	-	(2,025,075)	(849,220)				
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
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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	12,339,734	12,879,847	12,440,774	13,764,809	10,654,616		10,654,616	3,110,193	77%
Intergov./ Grants	-	12,500	-	-	-		-	-	-
Interest Earnings	182,755	348,410	100,000	100,000	93,840		93,840	6,160	94%
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	283,799		283,799	38,257	88%
Interfund Transfers In	324,159	927,077	-	-	-		-	-	-
Total Revenue	13,504,106	14,256,606	12,580,774	16,449,025	13,294,415		13,294,415	3,154,610	81%

Expenditures by Activity									
General City	1,595,318	1,684,386	2,841,456	3,181,123	2,278,763	200,926	2,479,690	701,433	78%
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	1,559,884	129,342	1,689,226	21,438	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	3,946,917	786,926	1,465,050	2,251,976	1,694,941	57%
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	301,501	1,072,543	1,374,044	97,041	93%
Park Maintenance	1,476,733	751,050	1,808,672	1,808,672	1,426,574	182,087	1,608,662	200,010	89%
Engineering	17,400	207,469	200,000	254,743	88,087	51,823	139,910	114,833	55%
Streets	71,004	1,978,142	2,447,750	2,464,835	1,802,719	5,179	1,807,898	656,937	73%
Curb & Sidewalk	1,500,000	1,500,000	1,500,000	1,500,000	1,125,000		1,125,000	375,000	75%
Local Roads & Streets	12,755	-	-	-	-		-	-	-
Street Signals & Lighting	1,614,522	1,729,535	1,554,725	1,554,725	1,281,028		1,281,028	273,697	82%
Total Expenditures	10,306,824	13,308,985	12,580,774	18,500,404	10,926,747	3,126,201	14,052,948	4,447,458	76%

Expenditures by Type									
Supplies	680,965	207,469	200,000	256,243	92,195	53,323	145,518	110,725	57%
Services & Charges									
Professional Services	244,535	1,675,224	130,000	2,085,695	1,638,531	264,773	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	1,281,028		1,281,028	273,697	82%
Repairs & Maintenance	1,483,180	725,734	762,271	910,578	756,305	6,178	762,483	148,095	84%
Interfund Allocations	6,873	8,631	8,633	8,633	6,476		6,476	2,157	75%
Debt Service Principal	1,519,775	1,557,180	1,620,219	1,620,219	782,853	572,243	1,355,096	265,123	84%
Debt Service Interest & Fees	126,666	90,721	97,952	98,702	28,374	31,397	59,772	38,930	61%
Grants & Subsidies	1,285,117	1,318,244	335,991	1,143,940	315,405	828,392	1,143,798	142	100%
Other Services & Charges	430,460	1,009,336	1,509,492	1,777,132	1,135,222	206,085	1,341,308	435,824	75%
Interfund Transfers Out	2,787,600	4,764,329	6,361,491	6,361,491	4,771,119		4,771,119	1,590,372	75%
Total Services & Charges	9,498,728	12,878,933	12,380,774	15,561,615	10,715,814	1,909,069	12,624,883	2,936,731	81%

Capital	127,132	222,583	-	2,682,546	118,738	1,163,809	1,282,546	1,400,000	48%
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Total Expenditures	10,306,824	13,308,985	12,580,774	18,500,404	10,926,747	3,126,201	14,052,948	4,447,456	76%
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Net Surplus / (Deficit)	3,197,281	947,621	-	(2,051,379)	2,367,668		(758,533)		
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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		10,673,318	15,171,445				
Cash Reserves Target	5,153,412	6,654,492		9,250,202					

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).

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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	707		707	123	85%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	483,526	505,207	425,543	435,834	258,578		258,578	177,256	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)	(109,232)		(278,820)
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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	114,769	
Cash Reserves Target	-	-		-		

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

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

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

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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	4,567		4,567	3,933	54%
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	130,452		130,452	143,981	48%
Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	249,500	-	250,000	250,000	187,501	-	187,501	62,499	75%
Total Services & Charges	249,500	-	250,000	250,000	187,501	-	187,501	62,499	75%
Capital	-	28,000	180,000	180,000	-	7,250	7,250	172,750	4%
Total Expenditures	249,500	28,000	430,000	430,000	187,501	7,250	194,751	235,249	45%
Net Surplus / (Deficit)	17,442	242,470	(180,567)	(155,567)	(57,049)		(64,299)		
Beginning Cash Balance	430,948	446,760		689,015					
Cash Adjustments	(1,631)	(215)		-					
Ending Cash Balance	446,760	689,015		533,448	633,147				
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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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	10,331,126		10,331,126	3,049,879	77%
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	137,420		137,420	116,902	54%
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	10,986,894		10,986,894	3,166,781	78%

Expenditures by Activity									
General City	2,996,975	-	76,233	76,233	57,174	-	57,174	19,059	75%
Finance	-	19,365	-	-	-	-	-	-	-
PSAP	2,395,284	2,818,011	2,799,865	3,004,638	2,224,516	691,640	2,916,156	88,482	97%
Neighborhood Code Enforcement	1,258,252	2,288,841	2,184,021	2,184,021	1,638,015	-	1,638,015	546,006	75%
Rental Unit Inspection	-	75,718	245,626	245,626	184,219	-	184,219	61,407	75%
Unsafe Building	-	-	544,158	544,158	408,117	-	408,117	136,041	75%
AC&C General	820,662	845,841	891,414	891,414	668,559	-	668,559	222,855	75%
Community Investment	1,209,809	4,225,555	5,415,149	8,320,915	2,786,308	2,313,366	5,099,674	3,221,241	61%
Historic Preservation	-	-	-	50,000	-	12,000	14,500	35,500	29%
2015 Park Bond	750	410,020	378,506	378,506	284,470	-	284,470	94,036	75%
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	8,610,527	3,035,819	11,646,345	4,426,627	72%

Expenditures by Type									
Services & Charges									
Professional Services	2,528,862	3,267,745	3,635,865	3,729,399	2,164,017	750,789	2,914,807	814,593	78%
Printing & Advertising	606	350	45,000	45,000	229	143	373	44,627	1%
Utilities	1,281	3,274	-	45,781	37,399	8,180	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	267,331	-	267,331	34,110	89%
Debt Service Interest & Fees	750	115,237	158,650	226,982	203,914	-	203,914	23,068	90%
Grants & Subsidies	964,922	975,685	1,915,000	4,539,968	895,780	2,239,383	3,135,163	1,404,805	69%
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	4,956,477	-	4,956,477	1,651,630	75%
Total Services & Charges	10,669,652	10,915,507	12,707,872	15,735,787	8,608,027	3,017,819	11,625,845	4,109,943	74%

Capital	49,830	427,769	150,000	337,185	2,500	18,000	20,500	316,685	6%
Total Expenditures	10,719,482	11,343,276	12,857,872	16,072,972	8,610,527	3,035,819	11,646,345	4,426,628	72%

Net Surplus / (Deficit)	2,379,538	2,289,191	-	(1,919,297)	2,376,367		(659,452)		
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Beginning Cash Balance	12,770,240	15,097,440		17,389,466					Cash Reserves Target
Cash Adjustments	(52,337)	2,835		-					
Ending Cash Balance	15,097,440	17,389,466		15,470,169	19,806,240				50% of Annual expenditures
Cash Reserves Target	5,359,741	5,671,638		8,036,486					

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

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

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

City of South Bend, Indiana
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Fund Name	Equipment/Vehicle Leasing	Fund Number	750
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Fund Type	Capital Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	31,472	16,783	-	680	678		678	2	100%
Debt Proceeds	6,638,312	1,472,985	4,329,076	-	-		-	-	-
Interfund Transfers In	101,776	-	-	-	-		-	-	-
Total Revenue	6,771,560	1,489,768	4,329,076	680	678		678	2	100%

Expenditures by Type

Services & Charges									
Debt Service Principal	-	91,941	-	354,858	355,128	-	355,128	(270)	100%
Debt Service Interest & Fees	500	9,172	-	12,595	12,324	-	12,324	271	98%
Other Services & Charges	217,125	250	-	-	-	-	-	-	-
Interfund Transfers Out	219,861	-	-	1,752	1,752	-	1,752	-	100%
Total Services & Charges	437,486	101,364	-	369,205	369,204	-	369,204	1	100%
Capital	6,990,658	3,313,965	4,329,076	300,279	300,278	-	300,278	1	100%
Total Expenditures	7,428,144	3,415,328	4,329,076	669,484	669,482	-	669,482	2	100%

Net Surplus / (Deficit)	(656,584)	(1,925,560)	-	(668,804)	(668,805)	(668,805)
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Beginning Cash Balance	3,598,717	2,942,035		1,016,476		Cash Reserves Target No reserve requirement - Capital lease fund - spend down to zero
Cash Adjustments	(98)	1		-		
Ending Cash Balance	2,942,035	1,016,476		347,672	347,675	
Cash Reserves Target	-	-		-	-	

Fund Purpose:

This fund is used to track the expenditures of capital lease proceeds used to purchase vehicles and equipment for City departments. The funds are held by an escrow agent and expended upon the provision by the City of a proper claim form and invoice. The trustee escrow accounts have been maintained by the City for many years. All expenditures in this fund are approved by the Board of Public Works before they are submitted to the trustee bank for payment. Historically, the City has used 5-year leases and received an interest rate around 2%. Debt service principal and interest payments are budgeted in individual departments.

Explanation of Revenue Sources:

This fund receives revenue in the form of capital lease proceeds. This fund also receives revenue from interest earned on the cash balance at the trustee bank.

Explanation of Expenditures and Significant Changes/Variations:

Expenditures are for the purchase of vehicles and equipment for departments.

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	South Bend Redevelopment Authority	Fund Number	752
Fund Type	Debt 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									
Interest Earnings	4,699	6,383	4,500	4,500	2,338		2,338	2,162	52%
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	2,673,838		2,673,838	201,162	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	1,041,863	-	1,041,863	33,750	97%
Interfund Transfers Out	324,220	-	-	-	-	-	-	-	-
Total Services & Charges	3,431,439	2,861,669	2,865,613	2,865,613	2,831,863	-	2,831,863	33,750	99%
Total Expenditures	3,431,439	2,861,669	2,865,613	2,865,613	2,831,863	-	2,831,863	33,750	99%

Net Surplus / (Deficit)	(311,740)	12,092	9,387	9,387	(158,024)	(158,024)
Beginning Cash Balance	522,232	210,492		222,584		
Cash Adjustments	-	-		-		
Ending Cash Balance	210,492	222,584		231,971	64,560	
Cash Reserves Target	210,492	222,584		231,971		

Cash Reserves Target

100% cash reserves per bond covenants

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

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

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

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

City of South Bend, Indiana
Monthly Financial Report
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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	3,456		3,456	544	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	2,648,456		2,648,456	544	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	20,871		20,871		
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Beginning Cash Balance	771,586	791,026		815,025		Cash Reserves Target			
Cash Adjustments	-	-		-					
Ending Cash Balance	791,026	815,025		833,940	835,896				
Cash Reserves Target	791,026	815,025		833,940		100% cash reserves per bond covenants			

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

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

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

Current debt includes:

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

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	TIF - River West Development Area (Airport)	Fund Number	324
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Fund Type	Tax Increment Financing Funds
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Control	Redevelopment Commission Controlled Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	17,896,032	18,555,308	16,411,377	16,411,377	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	170,632		170,632	409,368	29%
Other Income	4,670,365	129,336	-	-	253,412		253,412	(253,412)	-
Interfund Transfers In	45,896	64,022	60,000	60,000	31,870		31,870	28,130	53%
Total Revenue	23,523,597	19,931,280	17,448,377	17,448,377	9,767,366		9,767,366	7,681,011	56%

Expenditures by Type									
Services & Charges									
Professional Services	1,291,350	1,099,869	823,462	2,447,581	834,653	614,969	1,449,622	997,959	59%
Debt Service Principal	2,806,409	4,038,315	3,750,570	3,750,570	3,295,570	455,000	3,750,570	-	100%
Debt Service Interest & Fees	1,026,282	1,198,375	1,028,220	1,028,220	1,013,745	13,875	1,027,620	601	100%
Other Services & Charges	2,163,396	1,325,523	-	1,114,574	369,953	500,000	869,953	244,621	78%
Interfund Transfers Out	4,267,975	4,266,098	4,264,294	4,781,608	4,559,085	199,000	4,758,085	23,523	100%
Total Services & Charges	11,555,412	11,928,180	9,866,546	13,122,553	10,073,005	1,782,844	11,855,849	1,266,704	90%

Capital	14,557,517	8,735,222	8,133,454	21,813,673	7,235,657	3,339,077	10,574,735	11,238,938	48%
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Total Expenditures	26,112,929	20,663,402	18,000,000	34,936,226	17,308,662	5,121,921	22,430,584	12,505,642	64%
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Net Surplus / (Deficit)	(2,589,332)	(732,123)	(551,623)	(17,487,849)	(7,541,296)		(12,663,217)		
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Beginning Cash Balance	33,563,915	31,665,638		30,950,203		Cash Reserves Target			
Cash Adjustments	691,055	16,687		-					
Ending Cash Balance	31,665,638	30,950,203		13,462,354	23,613,265				
Cash Reserves Target	-	-		-		No reserve requirement			

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

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

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

City of South Bend, Indiana
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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	7,496		7,496	32,504	19%
Other Income	-	18,500	-	300	300		300	-	100%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	370,233	321,760	329,982	330,282	138,671		138,671	191,612	42%

Expenditures by Type									
Services & Charges									
Professional Services	148	-	-	479	55		55	424	11%
Other Services & Charges	-	-	-	-	-		-	-	-
Interfund Transfers Out	-	-	-	-	-		-	-	-
Total Services & Charges	148	-	-	479	55		55	424	11%

Capital	845,540	1,089,137	400,000	1,005,186	130,821	249,292	380,113	625,073	38%
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Total Expenditures	845,688	1,089,137	400,000	1,005,665	130,876	249,292	380,167	625,497	38%
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Net Surplus / (Deficit)	(475,456)	(767,377)	(70,018)	(675,383)	7,795		(241,497)		
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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	1,041,386	No reserve requirement			
Cash Reserves Target	-	-		-					

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

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

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

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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	54,987		54,987	185,013	23%
Other Income	72,104	7,725	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	3,293,551	2,979,815	2,826,336	2,826,336	1,751,726		1,751,726	1,074,611	62%

Expenditures by Type									
Services & Charges									
Professional Services	340,567	29,225	-	146,069	82,499	2,772	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	82,499	2,772	85,271	61,542	58%
Capital	631,070	5,686,682	2,800,000	9,271,228	4,834,525	1,399,329	6,233,854	3,037,374	67%
Total Expenditures	979,054	5,741,954	2,800,000	9,418,041	4,917,024	1,402,101	6,319,125	3,098,916	67%

Net Surplus / (Deficit)	2,314,497	(2,762,138)	26,336	(6,591,705)	(3,165,298)	(4,567,399)
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Beginning Cash Balance	8,790,697	10,967,923		8,215,417		Cash Reserves Target
Cash Adjustments	(137,272)	9,633		-		
Ending Cash Balance	10,967,923	8,215,417		1,623,712	7,153,287	
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	74,122		74,122	125,878	37%
Other Income	3,020	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	2,317,267	2,004,796	2,058,569	2,058,569	2,052,971		2,052,971	5,598	100%

Expenditures by Type									
Services & Charges									
Professional Services	242,352	190,544	-	774,268	95,016	174,319	269,335	504,933	35%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	242,352	190,544	-	774,268	95,016	174,319	269,335	504,933	35%
Capital	459,009	1,642,471	2,000,000	6,253,038	73,480	469,041	542,521	5,710,517	9%
Total Expenditures	701,361	1,833,015	2,000,000	7,027,306	168,497	643,360	811,857	6,215,450	12%

Net Surplus / (Deficit)	1,615,906	171,781	58,569	(4,968,737)	1,884,475		1,241,115
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Beginning Cash Balance	7,848,685	9,432,094		9,607,799					
Cash Adjustments	(32,498)	3,925		-					
Ending Cash Balance	9,432,094	9,607,799		4,639,062	11,508,745				
Cash Reserves Target	-	-		-					

Cash Reserves Target
No reserve requirement

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

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

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

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Fund Name	TIF - Douglas Road	Fund Number	435
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Fund Type	Tax Increment Financing Funds
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Control	Redevelopment Commission Controlled Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-		-	-	-
Interest Earnings	3,477	5,428	-	1,000	1,030		1,030	(30)	103%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	3,477	5,428	-	1,000	1,030		1,030	(30)	103%

Expenditures by Type									
Services & Charges									
Professional Services	-	21,575	-	186,425	96,143	15,108	111,250	75,175	60%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	21,575	-	186,425	96,143	15,108	111,250	75,175	60%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	-	21,575	-	186,425	96,143	15,108	111,250	75,175	60%
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Net Surplus / (Deficit)	3,477	(16,147)	-	(185,425)	(95,112)		(110,220)		
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Beginning Cash Balance	201,109	203,834		187,806		Cash Reserves Target			
Cash Adjustments	(751)	119		-					
Ending Cash Balance	203,834	187,806		2,381	93,016				
Cash Reserves Target	-	-		-		No reserve requirement			

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

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

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

City of South Bend, Indiana
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Fund Name	TIF - River East Residential (NE Res)	Fund Number	436
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Fund Type	Tax Increment Financing Funds
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Control	Redevelopment Commission Controlled Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	4,686,651	4,933,558	5,770,197	5,770,197	2,938,534		2,938,534	2,831,663	51%
Interest Earnings	4,559	54,332	40,000	40,000	12,000		12,000	28,000	30%
Other Income	6	-	-	-	-		-	-	-
Interfund Transfers In	61	-	-	-	-		-	-	-
Total Revenue	4,691,277	4,987,889	5,810,197	5,810,197	2,950,533		2,950,533	2,859,663	51%

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	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	85,445	-	85,445	-	100%
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	4,358,953		4,358,953	26,047	99%

Capital	-
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Total Expenditures	5,189,326 4,263,831 4,385,000 4,385,000 4,358,953 - 4,358,953 26,047 99%
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Net Surplus / (Deficit)	(498,049) 724,058 1,425,197 1,425,197 (1,408,420) - (1,408,420)
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Beginning Cash Balance	3,492,629	2,982,744		3,706,897					
Cash Adjustments	(11,835)	95		-					
Ending Cash Balance	2,982,744	3,706,897		5,132,094	2,304,833				
Cash Reserves Target	-	-		-					

Cash Reserves Target
No reserve requirement

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

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

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

This fund is repaying two interfund loans (debt schedules #84 & #85). Principal and interest payments are made to 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
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	7,694		7,694	12,306	38%
Total Revenue	18,472	28,483	20,000	20,000	7,694		7,694	12,306	38%

Expenditures by Type									
Services & Charges									
Debt Service Principal	-	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	17,155	23,962	20,000	20,000	11,928	-	11,928	8,072	60%
Total Services & Charges	17,155	23,962	20,000	20,000	11,928	-	11,928	8,072	60%
Total Expenditures	17,155	23,962	20,000	20,000	11,928	-	11,928	8,072	60%

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	7,694		7,694	12,306	38%
Total Revenue	18,472	28,483	20,000	20,000	7,694		7,694	12,306	38%

Expenditures by Type									
Services & Charges									
Debt Service Principal	-	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	17,155	23,962	20,000	20,000	11,928	-	11,928	8,072	60%
Total Services & Charges	17,155	23,962	20,000	20,000	11,928	-	11,928	8,072	60%
Total Expenditures	17,155	23,962	20,000	20,000	11,928	-	11,928	8,072	60%

Net Surplus / (Deficit)	1,317	4,521	-	-	(4,234)	(4,234)
Beginning Cash Balance	1,040,462	1,037,930		1,042,908		Cash Reserves Target 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	7,569		7,569	5,049	60%
Debt Proceeds	993,495	-	-	-	-		-	-	-
Total Revenue	993,220	27,510	12,618	12,618	7,569		7,569	5,049	60%

Total Expenditures	-	-	-	-	-	-	-	-	-
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Net Surplus / (Deficit)	993,220	27,510	12,618	12,618	7,569	7,569
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Beginning Cash Balance	-	991,077		1,018,984		Cash Reserves Target 100% debt service reserve per bond covenants
Cash Adjustments	(2,143)	396	-	-		
Ending Cash Balance	991,077	1,018,984	1,031,602	1,028,300		
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
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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	-	-	-	20	13		13	7	66%
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	-	-	-	-	-	-	-
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Total Expenditures	-	9,418,022	-	-	517,313	-	517,313	(517,313)	-
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Net Surplus / (Deficit)	-	29,819	-	488,191	(29,129)		(29,129)		
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Beginning Cash Balance	-	-	29,819	-	-	Cash Reserves Target			
Cash Adjustments	-	-	-	-	-				
Ending Cash Balance	-	29,819	518,010	690	-				
Cash Reserves Target	-	29,819	518,010	-	-	100% debt service reserve per bond covenants			

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

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

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

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

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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	21,923		21,923	2,194	91%
Interest Earnings	2,799	24,815	15,000	15,000	8,471		8,471	6,529	56%
Donations	607,302	1,177,112	1,000,000	1,500,000	1,449,512		1,449,512	50,488	97%
Interfund Transfers In	28,126	-	150,000	150,000	112,500		112,500	37,500	75%
Total Revenue	638,227	1,286,022	1,173,775	1,689,117	1,592,405		1,592,405	96,711	94%

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	546,130	187,835	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	547,786	187,835	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	550,000	187,835	737,835	683,516	52%
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Net Surplus / (Deficit)	608,233	863,822	144,275	267,767	1,042,405	854,571
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Beginning Cash Balance	7,403	614,296	1,476,915			Cash Reserves Target 25% of Annual expenditures
Cash Adjustments	(1,340)	(1,204)	-			
Ending Cash Balance	614,296	1,476,915	1,744,682	2,521,852		
Cash Reserves Target	7,498	105,550	355,338			

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

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

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

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

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

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

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

Fund Name	Certified Technology Park	Fund Number	439
Fund Type	Capital Funds		
Control	Redevelopment Commission Controlled Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	10,966	11,146	-	120	81		81	39	68%
Total Revenue	10,966	11,146	-	120	81		81	39	68%

Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-
Capital	-	624,194	-	752	-	-	-	752	0%
Total Expenditures	-	624,194	-	752	-	-	-	752	0%

Net Surplus / (Deficit)	10,966	(613,048)	-	(632)	81		81
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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	11,065	
Cash Reserves Target	-	-		-		

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

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

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

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

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	25,300		25,300	9,700	72%
Debt Proceeds	11,097,608	-	-	-	-		-	-	-
Total Revenue	11,094,726	202,657	-	35,000	25,300		25,300	9,700	72%

Expenditures by Type									
Services & Charges									
Professional Services	185,391	640,860	-	358,641	84,723	15,597	100,320	258,321	28%
Debt Service Interest & Fees	259,773	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	445,164	640,860	-	358,641	84,723	15,597	100,320	258,321	28%
Capital	223,104	5,895,577	-	3,733,723	1,316,447	317,209	1,633,656	2,100,067	44%
Total Expenditures	668,268	6,536,438	-	4,092,364	1,401,171	332,806	1,733,976	2,358,388	42%

Net Surplus / (Deficit)	10,426,458	(6,333,781)	-	(4,057,364)	(1,375,871)		(1,708,677)
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Beginning Cash Balance	-	10,403,960		4,085,672		Cash Reserves Target No reserve requirement - Bond capital fund - spend down to zero
Cash Adjustments	(22,497)	15,493		-		
Ending Cash Balance	10,403,960	4,085,672		28,308	2,748,930	
Cash Reserves Target	-	-		-		

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

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

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

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

Fund Name	Airport Urban Enterprise Zone	Fund Number	454
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Fund Type	Capital Funds
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Control	Redevelopment Commission Controlled Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	6,915	10,900	8,000	8,000	2,999		2,999	5,001	37%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	6,915	10,900	8,000	8,000	2,999		2,999	5,001	37%

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									
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	50,000	50,000	-	-	-	50,000	0%

Net Surplus / (Deficit)	6,915	10,900	(42,000)	(42,000)	2,999		2,999
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Beginning Cash Balance	387,224	392,693		403,750			Cash Reserves Target
Cash Adjustments	(1,446)	157	-	-	-	-	
Ending Cash Balance	392,693	403,750	-	361,750	407,441	-	No reserve requirement
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.