



Period Ending: December 31, 2016

Issued By: Administration/Finance

City of South Bend

Monthly Departmental Financial Report

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Distribution

Mayor	Pete Buttigieg
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Deputy Chief of Staff	Suzanna Fritzberg
South Bend Common Council	
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Director of Treasury	Rahman Johnson
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Department Heads	
Fiscal Officers	

December 2016

The Monthly Departmental Financial Report

The City of South Bend has developed the attached Monthly Departmental Financial Report to provide current year financial information for each City fund, as well as individual departments within the General Fund, in a condensed format. Information is provided for revenue, expenditures, encumbrances, cash balances and staffing levels. Also included in this report are text boxes that allow departmental fiscal officers to provide an explanation of significant expenditure and staffing variances and spending on major capital projects. Departmental fiscal officers are asked to complete the monthly financial reports (“blue sheets”) for their funds and General Fund departments no later than the 18th of the month following the reporting period. The staff of the Department of Administration & Finance then summarizes the data and publishes this consolidated report no later than 30 days after the end of the reporting period.

The Monthly Departmental Financial Report supplements—but does not replace—other financial reports that the City prepares such as the Monthly Financial Report, Controller’s Cash Report, the Department of Local Government Finance’s Annual Financial Report (AFR), or the Comprehensive Annual Financial Report (CAFR).

Summary Trends & Observations

As of December 31, 2016, total revenue for the year was \$293,245,789, 96% of estimated revenue. As of December 31, 2015, total revenue received was \$280,940,870 within the same funds. Property tax revenues were higher than budgeted. The City received property taxes totaling \$76,708,415 for 2016, up significantly compared to \$70,914,835 in 2015. The Morris Performing Arts Center had an extremely profitable year, thanks in part to the 16 performances of the highly popular musical Wicked. Local income tax (LOIT, COIT and EDIT) receipts totaled \$25.8 million in 2016 compared to \$24.3 million in 2015.

As of December 31, 2016, total expenditures were \$287,353,456 and outstanding encumbrances were \$33,694,763, a total of \$321,048,219, which represents 86% of the 2016 amended expenditure budget. Encumbrances are either holdovers from previous years or obligations for the remainder of the year. If encumbrances were excluded, expenditures were 77% of the amended expenditure budget at the end of the period. Total expenditures, including encumbrances, were \$342,539,876 as of December 31, 2015, which represented 89% of the 2015 amended expenditure budget.

New for 2016, the 311 Call Center has now been placed in its own internal service fund, (Fund 279) and now appears as its own line item within the Internal Service sections of the summary reports. Starting in 2017, the Innovation & Technology Department will be included in Fund 279 as well.

In May the City received a one-time special distribution from the state for local option income tax (LOIT) totaling \$5.6 million dollars. The state stipulated that 75% was to be used for infrastructure improvements and 25% could be used for any governmental purpose. The state also instructed that cities set up Fund 257 – LOIT Special Distribution to account for the funds. The City has done so and Fund 257 was seeded with \$4,217,549 in May. The expenditure budget for this fund was set in July.

We hope that you find this Monthly Departmental Financial Report useful in better understanding the finances of the City of South Bend. If you have any questions regarding this report, please contact John Murphy, City Controller (574) 235-7678, or Jennifer Hockenhull, Deputy City Controller (574) 235-9822.

City of South Bend
Monthly Department Financial Report
REVENUE SUMMARY
December 31, 2016

Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
City Funds							
General Fund		56,484,084	20,653,600	56,474,519	53,719,612	138,364	100%
Special Revenue							
	102 Rainy Day	1,475,850	8,116	1,492,266	49,919	(16,416)	101%
	103 Excess Levy	20	-	7	18	13	37%
	201 Parks & Recreation	11,641,025	4,082,175	11,350,277	11,031,941	290,748	98%
	202 Motor Vehicle Highway	9,841,002	297,129	9,663,578	9,895,948	177,424	98%
	203 Recreation Nonreverting	1,448,565	82,070	943,402	1,008,138	505,163	65%
	209 Studebaker-Oliver Reverting Grants	593,500	41,378	282,902	134,906	310,598	48%
	210 Economic Development State Grants	2,719,053	54,252	1,895,885	1,013,084	823,168	70%
	211 Department of Community Investment (DCI)	2,634,925	11,876	2,623,877	2,493,340	11,048	100%
	212 Dept of Community Investment Grants	7,447,400	344,770	3,143,055	2,674,985	4,304,345	42%
	216 Police State Seizures	36,636	1,986	33,978	15,422	2,658	93%
	217 Gift, Donation, Bequest	360,800	11,057	148,900	9,378	211,900	41%
	218 Police Curfew Violations	1,000	10	325	232	675	33%
	219 Unsafe Building	1,231,140	24,936	1,139,974	-	91,166	93%
	220 Law Enforcement Continuing Education	236,825	17,775	273,931	290,315	(37,106)	116%
	221 Landlord Registration	500	1,115	1,225	-	(725)	245%
	227 Loss Recovery	7,660	780	8,952	54,051	(1,292)	117%
	244 Emergency Phone System	-	-	-	19	-	0%
	249 Public Safety LOIT	6,797,160	566,747	6,798,149	6,471,577	(989)	100%
	251 Local Roads & Streets	1,930,100	95,057	1,642,147	1,507,055	287,953	85%
	252 Excess Welfare Distribution	-	-	-	0	-	0%
	257 LOIT Special Distribution	4,998,549	-	4,347,943	-	650,607	87%
	258 Human Rights Federal Grant	218,105	17,359	240,357	103,705	(22,252)	110%
	271 Eastrace Waterway	30	1	12	21	18	41%
	273 Morris PAC / Palais Royale Marketing	20,956	2,384	20,947	11,179	9	100%
	280 Police Block Grants	20	3	35	22	(15)	176%
	281 Economic Develop. Commission-Revenue Bonds	150	22	250	157	(100)	167%
	289 HAZMAT	10,320	3,429	3,674	13,975	6,646	36%
	291 Indiana River Rescue	111,978	135	111,922	54,443	56	100%
	292 Police Grants	-	-	-	56,947	-	0%
	294 Regional Police Academy	22,500	3,110	22,393	23,026	107	100%
	295 COPS MORE Grant	101,544	60,819	309,225	75,494	(207,681)	305%
	299 Police Federal Drug Enforcement	162,000	126	26,720	71,288	135,280	16%
	404 County Option Income Tax	10,371,010	916,059	10,431,000	9,915,529	(59,990)	101%
	408 Economic Development Income Tax	10,197,096	807,685	10,195,116	9,593,082	1,980	100%
	410 Urban Development Action Grant	201,627	453	200,249	1,040,938	1,378	99%
	655 Project Releaf	448,628	37,546	448,466	444,358	162	100%
	705 Police K-9 Unit	2,020	2	33	1,520	1,987	2%
Special Revenue Total		75,269,694	7,490,362	67,801,172	58,056,013	7,468,522	90%
City Debt Service							
	313 Football Hall of Fame Debt Service	1,544,724	663,010	1,544,126	1,201,076	598	100%
City Debt Service Total		1,544,724	663,010	1,544,126	1,201,076	598	100%
Capital Project							
	377 Professional Sports Development	811,908	69,771	807,955	686,885	3,953	100%
	401 Coveleski Stadium Capital	15,500	76	41,455	42,103	(25,955)	267%
	403 Zoo Endowment	359	40	453	284	(94)	126%
	405 Park Nonreverting Capital	162,500	301	8,514	14,372	153,986	5%
	406 Cumulative Capital Development	534,624	224,169	535,091	521,373	(467)	100%
	407 Cumulative Capital Improvement	437,352	136,401	435,264	429,623	2,088	100%
	412 Major Moves Construction	1,491,633	2,235	1,376,900	805,256	114,734	92%
	416 Morris Performing Arts Center Capital	106,746	15,652	106,637	64,133	109	100%
	434 Community Revitalization Enhancement District	690	-	635	360	55	92%
	450 Palais Royale Historic Preservation	17,761	1,803	16,496	13,252	1,265	93%
	677 Football Hall of Fame Capital	53,809	398	53,316	3,112	493	99%
Capital Project Total		3,632,882	450,847	3,382,716	2,580,753	250,166	93%
Enterprise							
	287 Emergency Medical Services Capital	3,258,518	2,956	2,490,504	2,872,979	768,014	76%
	288 Emergency Medical Services Operating	5,713,524	370,211	5,640,043	5,294,240	73,481	99%
	600 Consolidated Building Fund	3,977,035	196,891	3,945,272	4,571,871	31,763	99%
	601 Parking Garages	1,075,483	66,856	1,000,594	975,147	74,889	93%
	610 Solid Waste Operations	5,863,990	443,452	5,565,056	5,367,035	298,934	95%
	611 Solid Waste Capital	1,226,547	262,030	1,226,149	659,713	398	100%
	620 Water Works Operations	15,367,616	1,120,230	15,183,041	14,418,676	184,575	99%
	622 Water Works Capital	28,000	2,064	25,424	17,400	2,576	91%
	623 Water Works Bond Capital	-	-	-	544	-	0%
	624 Water Works Customer Deposit	15,000	1,229	13,911	8,595	1,089	93%
	625 Water Works Sinking	2,053,681	171,985	2,053,350	2,049,802	331	100%
	626 Water Works Bond Reserve	346,000	331,339	344,781	6,166	1,219	100%
	629 Water Works Reserve Operations & Maintenance	250,461	1,966	249,373	162,931	1,088	100%
	640 Sewer Repair Insurance	624,151	54,777	642,503	615,288	(18,352)	103%
	641 Sewage Works Operations	38,979,833	3,207,710	38,570,116	36,072,162	409,717	99%
	642 Sewage Works Capital	2,559,500	6,111	2,558,137	8,034,993	1,363	100%
	643 Sewage Works Reserve Operations & Maint.	998,325	3,701	997,459	276,955	866	100%
	649 Sewage Sinking	9,316,341	767,982	9,179,437	9,300,518	136,904	99%
	653 Sewage Debt Service Reserve	5,280	1,357	6,009	3	(729)	114%
	659 Sewer Bond 2011	2,000	60	1,952	4,801	48	98%
	661 Sewer Bond 2012	96,700	3,540	96,136	92,797	564	99%
	664 2013A Cost of Issuance Fund	40	-	32	26	8	79%
	666 2015 Sewer Bond Issuance	130	-	114	188,156	16	88%
	670 Century Center	4,004,984	672,685	4,248,517	3,810,730	(243,533)	106%
	671 Century Center Capital	932	74	932	809	(0)	100%
	672 Century Center Energy Conservation Debt Svc	237,418	55,821	243,264	50,032	(5,846)	102%
Enterprise Total		96,001,489	7,745,027	94,282,105	94,852,369	1,719,384	98%

City of South Bend
Monthly Department Financial Report
REVENUE SUMMARY
December 31, 2016

Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
Internal Service							
	222 Central Services	8,312,971	736,347	7,466,928	7,380,273	846,043	90%
	224 Central Services Capital	131,453	34	131,432	271,929	21	100%
	226 Liability Insurance	2,289,383	187,073	2,277,829	1,347,166	11,554	99%
	278 Take Home Vehicle Police	112,400	13,066	118,465	126,547	(6,065)	105%
	279 311 Call Center	499,358	50,321	487,897	-	11,461	98%
	711 Self-Funded Employee Benefits	18,043,130	1,464,856	18,192,207	14,379,514	(149,077)	101%
	713 Unemployment Compensation	107,282	536	91,706	103,077	15,576	85%
	Internal Service Total	29,495,977	2,452,233	28,766,463	23,608,505	729,514	98%
Trust & Agency							
	701 Firefighters Pension	4,877,051	2,525	4,875,408	5,044,353	1,643	100%
	702 Police Pension	6,011,450	1,609	6,012,927	6,382,756	(1,477)	100%
	730 City Cemetery	150	23	261	164	(111)	174%
	Trust & Agency Total	10,888,651	4,156	10,888,597	11,427,273	54	100%
City Funds Total		273,317,501	39,459,235	263,139,697	245,445,601	10,306,602	96%
Redevelopment Commission Controlled Funds							
Tax Increment Financing							
	324 River West Development Area (Airport TIF)	20,225,222	8,439,926	19,972,184	24,903,369	253,038	99%
	422 TIF - West Washington	469,003	172,089	468,316	409,852	687	100%
	425 Redevelopment Retail & Leighton Plaza	172,703	12,078	135,467	166,751	37,236	78%
	429 River East Development Area (NE Dev TIF)	2,912,501	1,183,063	2,487,851	3,906,426	424,650	85%
	430 TIF - Southside Development #1	2,453,252	1,152,476	2,451,409	2,232,540	1,843	100%
	432 TIF - Southside Development #3	52,700	3,872	45,372	50,737	7,328	86%
	435 TIF - Douglas Road	346,612	113,986	346,356	271,422	256	100%
	436 River East Residential (NE Res TIF)	4,146,448	1,871,103	4,145,613	3,340,143	835	100%
	Tax Increment Financing Total	30,778,441	12,948,592	30,052,567	35,281,241	725,874	98%
Redevelopment							
	433 Redevelopment General	152	7	80	59	72	52%
	439 Certified Technology Park	23,037	1,714	20,029	73,581	3,008	87%
	454 Airport Urban Enterprise Zone	3,900	305	3,474	2,180	426	89%
	619 Blackthorn Operations	-	-	-	119,297	-	0%
	Redevelopment Total	27,089	2,026	23,582	195,116	3,507	87%
Debt Service							
	315 Redevelopment Bond - Airport Taxable	14,000	829	9,471	5,989	4,529	68%
	317 Coveleski Debt Service Reserve	5,300	408	4,647	2,916	653	88%
	328 Redevelopment Bond - Palais Royale	15,000	1,385	15,824	10,007	(824)	105%
	Debt Service Total	34,300	2,623	29,942	18,912	4,358	87%
Redevelopment Commission Controlled Funds Total		30,839,830	12,953,241	30,106,091	35,495,269	733,739	98%
Grand Total		304,157,331	52,412,477	293,245,789	280,940,870	11,040,341	96%

City of South Bend
Monthly Department Financial Report
EXPENDITURE SUMMARY
December 31, 2016

Fund Type	Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget
City Funds								
General Fund								
	101-0101 Mayor's Office	749,883	86,523	679,425	735,185	119	70,340	91%
	101-0104 311 Call Center	5,933	-	3,810	464,072	-	2,123	64%
	101-0201 City Clerk	443,475	38,723	375,008	367,924	30,030	38,437	91%
	101-0301 Common Council	531,035	50,403	481,079	443,552	42,484	7,471	99%
	101-0302 WNIT Contract	43,000	-	43,000	43,000	-	-	100%
	101-0401 Administration & Finance	2,227,488	236,239	1,988,017	1,813,200	60,590	178,881	92%
	101-0404 Morris Performing Arts Center	1,129,897	82,811	993,019	1,005,105	28,862	108,016	90%
	101-0405 Palais Royale	498,438	28,447	427,467	432,524	23,983	46,988	91%
	101-0501 Legal Department	1,036,772	108,277	976,457	944,504	46,567	13,748	99%
	101-0602 Engineering	1,225,137	69,687	1,015,088	936,641	75,650	134,399	89%
	101-0801 Police Department	26,399,474	2,999,390	24,901,730	25,106,273	963,148	534,596	98%
	101-0802 Communications Center	1,479,012	-	1,479,012	1,681,568	-	-	100%
	101-0901 Fire Department	18,775,089	2,118,824	18,567,503	17,642,924	108,603	98,982	99%
	101-1008 Human Rights	371,226	35,459	349,156	371,743	-	22,070	94%
	101-1201 Code Enforcement	202,104	400	202,504	-	-	(400)	100%
	General Fund Total	55,117,963	5,855,184	52,482,276	51,988,215	1,380,036	1,255,651	98%
Special Revenue								
	102 Rainy Day	-	-	-	-	-	-	0%
	103 Excess Levy	3,688	-	3,673	-	-	15	100%
	201 Parks & Recreation	11,363,459	893,474	10,778,878	10,613,131	76,858	507,723	96%
	202 Motor Vehicle Highway	10,977,409	976,771	8,671,204	8,630,944	821,398	1,484,808	86%
	203 Recreation Nonreverting	1,459,754	76,931	954,996	1,000,343	13,080	491,679	66%
	209 Studebaker-Oliver Reverting Grants	1,683,250	38,325	535,017	114,170	439,393	708,840	58%
	210 Economic Development State Grants	2,522,519	18,003	1,705,246	1,182,161	437,745	379,528	85%
	211 Department of Community Investment (DCI)	2,687,313	237,949	2,383,619	2,445,266	54,442	249,252	91%
	212 Dept of Community Investment Grants	7,357,463	424,795	3,454,687	2,912,529	2,201,839	1,700,937	77%
	216 Police State Seizures	36,000	-	16,110	3,116	-	19,890	45%
	217 Gift, Donation, Bequest	362,500	-	97,000	82,443	-	265,500	27%
	218 Police Curfew Violations	1,000	-	-	-	-	1,000	0%
	219 Unsafe Building	951,497	75,017	770,740	-	7,989	172,769	82%
	220 Law Enforcement Continuing Education	743,508	50,733	371,885	361,330	54,922	316,702	57%
	227 Loss Recovery	480,311	6,467	31,636	4,924,694	98,675	350,000	27%
	249 Public Safety LOIT	6,600,626	774,355	6,499,635	7,122,874	-	100,991	98%
	251 Local Roads & Streets	2,267,944	62,178	1,539,488	1,224,128	596,544	131,913	94%
	257 LOIT Special Distribution	1,000,000	4,037	322,876	-	627,457	49,667	95%
	258 Human Rights Federal Grant	221,838	16,524	185,689	208,561	6,377	29,772	87%
	271 Eastrace Waterway	-	-	-	3,998	-	-	0%
	273 Morris PAC / Palais Royale Marketing	18,878	-	4,212	7,541	3,675	10,992	42%
	289 HAZMAT	10,000	-	8,962	21,542	431	1,038	94%
	291 Indiana River Rescue	105,300	20,346	65,346	64,398	1,049	38,905	63%
	292 Police Grants	55,373	-	44,568	31,159	10,805	1	100%
	294 Regional Police Academy	22,500	290	16,536	21,091	-	5,964	73%
	295 COPS MORE Grant	314,787	4,158	193,358	60,171	63,467	57,962	82%
	299 Police Federal Drug Enforcement	168,965	-	53,413	164,078	34,337	81,215	52%
	404 County Option Income Tax	15,841,448	806,626	13,603,511	12,781,976	1,241,186	996,751	94%
	408 Economic Development Income Tax	10,560,181	147,676	8,914,375	9,889,262	503,462	1,142,343	89%
	410 Urban Development Action Grant	238,173	-	238,173	438,203	-	0	100%
	655 Project Relief	528,358	17,473	497,194	502,888	-	31,164	94%
	705 Police K-9 Unit	2,020	-	1,044	970	-	976	52%
	Special Revenue Total	78,586,062	4,652,129	61,963,068	64,812,968	7,295,131	9,328,294	88%
City Debt Service								
	313 Football Hall of Fame Debt Service	1,271,000	-	1,271,000	1,272,000	-	-	100%
	City Debt Service Total	1,271,000	-	1,271,000	1,272,000	-	-	100%
Capital Project								
	377 Professional Sports Development	838,052	-	838,051	855,603	-	1	100%
	401 Coveleski Stadium Capital	36,000	-	33,475	-	-	2,525	93%
	405 Park Nonreverting Capital	483,095	17,853	167,529	65,812	83,024	232,543	52%
	406 Cumulative Capital Development	526,737	-	526,737	530,663	-	-	100%
	407 Cumulative Capital Improvement	368,250	-	368,250	367,875	-	-	100%
	412 Major Moves Construction	2,448,588	-	1,169,799	2,289,929	970,707	308,082	87%
	416 Morris Performing Arts Center Capital	78,923	-	33,530	62,828	8,644	36,749	53%
	434 Community Revitalization Enhancement District	3,200	63	3,039	7,794	-	161	95%
	677 Football Hall of Fame Capital	84,801	1,601	60,752	59,456	1,090	22,958	73%
	Capital Project Total	4,867,646	19,517	3,201,162	4,239,960	1,063,465	603,019	88%

**City of South Bend
Monthly Department Financial Report
EXPENDITURE SUMMARY
December 31, 2016**

Fund Type	Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget
Enterprise								
	287 Emergency Medical Services Capital	3,180,386	5,452	1,433,210	300,738	1,458,321	288,855	91%
	288 Emergency Medical Services Operating	6,140,643	880,360	6,036,567	5,963,383	17,411	86,665	99%
	600 Consolidated Building Fund	3,744,477	315,429	3,225,899	3,412,627	27,460	491,118	87%
	601 Parking Garages	1,393,471	6,107	670,990	1,408,159	252,384	470,096	66%
	610 Solid Waste Operations	5,867,412	667,865	5,649,709	5,470,212	34,951	182,752	97%
	611 Solid Waste Capital	925,197	218	890,145	694,470	-	35,053	96%
	620 Water Works Operations	17,047,657	1,356,274	15,457,295	14,856,072	626,113	964,249	94%
	622 Water Works Capital	821,797	-	318,317	262,273	422,466	81,014	90%
	623 Water Works Bond Capital	-	-	-	183,082	-	-	0%
	624 Water Works Customer Deposit	13,400	1,514	12,228	9,709	-	1,172	91%
	625 Water Works Sinking	2,053,681	1,654,780	2,007,598	2,050,053	-	46,083	98%
	626 Water Works Bond Reserve	564,948	550,448	556,979	13,281	-	7,969	99%
	629 Water Works Reserve Operations & Maintenance	21,000	2,420	19,461	14,406	-	1,539	93%
	640 Sewer Repair Insurance	594,413	72,658	535,716	470,776	5,645	53,052	91%
	641 Sewage Works Operations	40,097,438	2,919,149	33,853,444	36,055,914	4,102,307	2,141,687	95%
	642 Sewage Works Capital	7,631,946	92,232	4,077,475	3,050,364	3,198,455	356,016	95%
	643 Sewage Works Reserve Operations & Maint.	38,000	4,556	35,808	23,677	-	2,192	94%
	649 Sewage Sinking	9,274,298	500	9,168,515	9,286,114	-	105,783	99%
	653 Sewage Debt Service Reserve	-	-	-	3,181,211	-	-	0%
	659 Sewer Bond 2011	232,689	-	182,169	1,372,292	11,617	38,903	83%
	661 Sewer Bond 2012	20,187,062	945,916	11,119,822	3,002,019	2,010,364	7,056,876	65%
	664 2013A Cost of Issuance Fund	4,550	-	4,538	-	-	12	100%
	666 2015 Sewer Bond Issuance	9,205	-	9,205	179,066	-	0	100%
	670 Century Center	4,318,944	434,534	4,223,406	4,019,601	-	95,538	98%
	671 Century Center Capital	188,621	6,471	137,018	417,400	-	51,603	73%
	672 Century Center Energy Conservation Debt Svc	237,132	111	236,243	-	-	889	100%
	Enterprise Total	124,588,367	9,916,994	99,861,755	95,696,898	12,167,495	12,559,117	90%
Internal Service								
	222 Central Services	8,306,979	687,606	7,388,697	7,603,685	42,223	876,058	89%
	224 Central Services Capital	305,584	-	206,190	85,010	39,325	60,069	80%
	226 Liability Insurance	3,120,348	330,972	2,195,740	2,502,034	29,995	894,614	71%
	278 Take Home Vehicle Police	10,000	-	7,086	1,086	-	2,914	71%
	279 311 Call Center	499,357	50,321	487,897	-	7,603	3,857	99%
	711 Self-Funded Employee Benefits	17,378,890	1,099,214	15,830,459	14,067,433	7,350	1,541,082	91%
	713 Unemployment Compensation	113,882	14,093	74,436	74,966	15,400	24,046	79%
	Internal Service Total	29,735,040	2,182,206	26,190,504	24,334,214	141,896	3,402,640	89%
Trust & Agency								
	701 Firefighters Pension	5,464,843	433,500	5,180,140	5,211,353	-	284,703	95%
	702 Police Pension	6,797,398	512,702	6,377,793	6,336,107	-	419,605	94%
	730 City Cemetery	20,000	-	-	-	-	20,000	0%
	Trust & Agency Total	12,282,241	946,202	11,557,933	11,547,460	-	724,308	94%
City Funds Total		306,448,319	23,572,232	256,527,698	253,891,715	22,048,022	27,873,030	91%
Redevelopment Commission Controlled Funds								
Tax Increment Financing								
	324 River West Development Area (Airport TIF)	44,502,077	2,612,650	20,190,461	23,507,071	7,618,884	16,692,733	62%
	420 Tax Incremental Financing (TIF) - Downtown	-	-	-	4,088,473	-	-	0%
	422 TIF - West Washington	1,403,366	-	14,082	98,777	303,292	1,085,992	23%
	425 Redevelopment Retail & Leighton Plaza	170,406	18,494	157,473	130,461	-	12,933	92%
	426 TIF - Central Medical Service Area	-	-	-	2,294,533	-	-	0%
	429 River East Development Area (NE Dev TIF)	8,335,159	306,061	2,173,333	901,774	2,802,695	3,359,132	60%
	430 TIF - Southside Development #1	7,411,815	134,297	3,924,900	1,094,452	917,424	2,569,491	65%
	432 TIF - Southside Development #3	490,503	-	489,503	690,104	-	1,001	100%
	435 TIF - Douglas Road	354,200	-	341,288	341,187	4,216	8,696	98%
	436 River East Residential (NE Res TIF)	3,430,000	-	3,369,278	3,425,628	231	60,491	98%
	Tax Increment Financing Total	66,097,526	3,071,503	30,660,317	36,572,460	11,646,741	23,790,468	64%
Redevelopment								
	433 Redevelopment General	4,500	-	329	1,447	-	4,171	7%
	439 Certified Technology Park	2,692,913	-	142,913	2,820,835	-	2,550,000	5%
	454 Airport Urban Enterprise Zone	50,000	-	-	-	-	50,000	0%
	619 Blackthorn Operations	-	-	-	201,228	-	-	0%
	Redevelopment Total	2,747,413	-	143,241	3,023,509	-	2,604,172	5%
Debt Service								
	315 Redevelopment Bond - Airport Taxable	14,000	1,021	8,312	6,740	-	5,688	59%
	328 Redevelopment Bond - Palais Royale	15,000	1,706	13,888	11,262	-	1,112	93%
	Debt Service Total	29,000	2,727	22,199	18,002	-	6,801	77%
Redevelopment Commission Controlled Funds Total		68,873,939	3,074,229	30,825,758	39,613,971	11,646,741	26,401,441	62%
Grand Total		375,322,258	26,646,461	287,353,456	293,505,686	33,694,763	54,274,470	86%

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Mayor's Office	Month	December
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Fund/Department Number	101-0101	Date Updated	1/23/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	748,793	86,523	678,815	735,007	-	69,978	91%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	65	-	-	0%
Other Income	1,090	-	610	113	-	480	56%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	749,883	86,523	679,425	735,185	-	70,458	91%
Expenditures							
Personnel	685,492	84,204	627,628	682,066	-	57,864	92%
Supplies	3,662	-	1,045	11,666	119	2,498	32%
Services	60,139	2,320	50,311	39,758	-	9,828	84%
Debt Service	590	-	441	1,695	-	149	75%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	749,883	86,523	679,425	735,185	119	70,340	91%
Net	-	-	-	-	(119)	119	
Cash Balance			-	-			

Staffing		
Full Time	7.00	7.00
Part-Time /Seasonal/Temporary	2.00	1.00
Total	9.00	8.00

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:

Expenditures are in line with budgeted expectations for 2016.

Explain Significant Spending on Capital Projects Below:

There are no capital projects budgeted for 2016.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	311 Call Center	Month	December
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Fund/Department Number	101-0104	Date Updated	2/2/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	2,123	-	0	-	-	2,123	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	3,810	-	3,810	464,072	-	-	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,933	-	3,810	464,072	-	2,123	64%
Expenditures							
Personnel	-	-	-	426,767	-	-	0%
Supplies	2,350	-	1,629	3,446	-	721	69%
Services	3,583	-	2,181	33,859	-	1,402	61%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,933	-	3,810	464,072	-	2,123	64%
Net	-	-	-	-	-	-	-
Cash Balance							

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

As of January 1, 2016, the 311 Call Center is now in its own internal service fund, Fund 279. The only budgeted items are remaining encumbrances from 2015--purchase orders that haven't been invoiced by the vendors yet.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	City Clerk	Month	December
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Fund/Department Number	101-0201	Date Updated	1/27/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	443,475	38,723	375,008	367,924	-	68,467	85%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	443,475	38,723	375,008	367,924	-	68,467	85%
Expenditures							
Personnel	332,855	31,791	298,242	313,773	-	34,613	90%
Supplies	7,582	346	6,702	9,907	-	880	88%
Services	103,038	6,587	70,064	44,244	30,030	2,944	97%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	443,475	38,723	375,008	367,924	30,030	38,437	91%
Net	-	-	-	-	(30,030)	30,030	
Cash Balance			-	-			

Staffing		
Full Time	5.00	5.00
Part-Time /Seasonal/Temporary	-	-
Total	5.00	5.00

Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:

Expenditures are consistent with normal operating costs.

Explain Significant Spending on Capital Projects Below:

This year, no capital projects have been budgeted.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Common Council	Month	December
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Fund/Department Number	101-0301	Date Updated	1/27/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	530,785	50,403	481,079	442,973	-	49,706	91%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	250	-	-	379	-	250	0%
Other Income	-	-	-	200	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	531,035	50,403	481,079	443,552	-	49,956	91%
Expenditures							
Personnel	287,971	29,944	287,401	222,191	481	89	100%
Supplies	8,936	216	6,756	2,609	3	2,177	76%
Services	234,128	20,243	186,923	218,752	42,000	5,205	98%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	531,035	50,403	481,079	443,552	42,484	7,471	99%
Net	-	-	-	-	(42,484)	42,484	
Cash Balance			-	-			

Staffing		
Full Time	9.00	9.00
Part-Time /Seasonal/Temporary	-	-
Total	9.00	9.00

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

There are nine (9) Council Members. Last year, expenditures higher than normal in the services category due to unforeseen legal expenses.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	WNIT Contract	Month	December
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Fund/Department Number	101-0302	Date Updated	2/2/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	43,000	-	43,000	43,000	-	-	100%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	43,000	-	43,000	43,000	-	-	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	43,000	-	43,000	43,000	-	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	43,000	-	43,000	43,000	-	-	100%
Net	-	-	-	-	-	-	-
Cash Balance	-	-	-	-	-	-	-

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

This annual expenditure was previously paid from the Council department (101-0301) but was segregated upon the Council's request. The invoice was received and paid in April.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Administration & Finance	Month	December
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Fund/Department Number	101-0401	Date Updated	2/2/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	2,213,890	235,703	1,971,317	1,812,033	-	242,573	89%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	13,598	536	16,700	1,168	-	(3,102)	123%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,227,488	236,239	1,988,017	1,813,200	-	239,471	89%
Expenditures							
Personnel	1,938,924	207,882	1,785,786	1,645,092	-	153,138	92%
Supplies	42,034	2,813	22,195	32,486	1,658	18,181	57%
Services	239,258	25,335	173,568	131,451	58,933	6,758	97%
Debt Service	7,272	209	6,468	4,171	-	804	89%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,227,488	236,239	1,988,017	1,813,200	60,590	178,881	92%
Net	-	-	-	-	(60,590)	60,590	
Cash Balance							

Staffing		
Full Time	23.00	23.00
Part-Time /Seasonal/Temporary	-	1.00
Total	23.00	24.00

Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:

Transferred Chief Technology Officer to COIT for 2015 budget and added new HR Generalist position. Overall spending appears consistent with expectations. Full time excludes 4 IT/Innovation employees who are paid from COIT. Encumbrances relate to an outstanding contract for diversity consulting.

Explain Significant Spending on Capital Projects Below:

None

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Morris Performing Arts Center	Month	December
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Fund/Department Number	101-0404	Date Updated	1/26/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	(295,748)	(178,086)	(432,622)	225,918	-	136,874	146%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,418,021	260,063	1,418,018	773,975	-	3	100%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	7,624	834	7,623	5,213	-	1	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,129,897	82,811	993,019	1,005,105	-	136,878	88%
Expenditures							
Personnel	797,212	64,665	720,763	727,372	-	76,449	90%
Supplies	22,698	1,502	13,869	21,332	4,097	4,732	79%
Services	309,987	16,645	258,386	256,402	24,765	26,836	91%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,129,897	82,811	993,019	1,005,105	28,862	108,016	90%
Net	-	-	-	-	(28,862)	28,862	
Cash Balance	-						

Staffing		
Full Time	12.00	10.00
Part-Time /Seasonal/Temporary	4.00	4.00
Total	16.00	14.00

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:

Executive Director Retired in August.
 Executive Secretary Position is open.
 This was a stellar year with a multitude of events that generated revenues beyond anyone's expectations; just to mention a few, Broadway's The Book of Mormon (with 8 performances) and Wicked (with 16 performances) topped the charts this amazing year.

Explain Significant Spending on Capital Projects Below:

There are no Capital Expenses budgeted for this year. This is an Operating Budget. By Ordinance, Fund 416 is used to support renovating, remodeling, or, otherwise improving the facilities and / or service to the patrons at the Morris Performing Arts Center. There are no Capital Expenses / Projects budgeted this year.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Palais Royale	Month	December
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Fund/Department Number	101-0405	Date Updated	1/26/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	171,263	1,129	100,783	127,602	-	46,497	59%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	307,088	25,094	306,597	286,390	-	491	100%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	20,087	2,224	20,087	18,532	-	-	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	498,438	28,447	427,467	432,524	-	46,988	86%
Expenditures							
Personnel	255,007	18,944	241,500	237,606	-	13,507	95%
Supplies	22,855	937	12,570	14,686	1,798	8,487	63%
Services	220,576	8,567	173,397	168,160	22,185	24,994	89%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	12,072	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	498,438	28,447	427,467	432,524	23,983	46,988	91%
Net	-	-	-	-	(23,983)	-	-
Cash Balance	-						

Staffing		
Full Time	2.00	1.00
Part-Time /Seasonal/Temporary	1.00	1.00
Total	3.00	2.00

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

One Part-Time / Seasonal / Temporary position was eliminated and a full time employee was added (needed for the day to day operations).
 One full time position is open.
 One employee in a Full Time position is in FMLA.
 A temporary part time employee was hired to help with the day to day operations and event set up, tear down

Explain Significant Spending on Capital Projects Below:

No Capital expenditures budgeted for 2016.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Legal Department	Month	December
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Fund/Department Number	101-0501	Date Updated	2/2/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	986,772	108,255	899,971	886,416	-	86,801	91%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	50,000	22	76,486	58,088	-	(26,486)	153%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,036,772	108,277	976,457	944,504	-	60,315	94%
Expenditures							
Personnel	948,130	103,739	937,857	891,667	-	10,273	99%
Supplies	3,712	176	1,184	5,734	2,527	1	100%
Services	83,658	4,361	36,145	45,832	44,040	3,473	96%
Debt Service	1,272	-	1,271	1,271	-	1	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,036,772	108,277	976,457	944,504	46,567	13,748	99%
Net	-	-	-	-	(46,567)	46,567	
Cash Balance							

Staffing		
Full Time	11.60	11.60
Part-Time /Seasonal/Temporary	-	-
Total	11.60	11.60

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

The Other Income of \$50,000 is reimbursement for legal expenses from TIF funds which was received in November 2015. Spending appears to be on track with budgeted figures. Encumbrances are related to the office remodel project to be completed early 2017.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Engineering	Month	December
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Fund/Department Number	101-0602	Date Updated	1/26/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	1,049,688	56,679	937,249	929,783	-	112,439	89%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	41,000	11,758	38,583	-	-	2,417	94%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	134,449	1,250	39,256	6,858	-	95,193	29%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,225,137	69,687	1,015,088	936,641	-	210,049	83%
Expenditures							
Personnel	767,939	62,485	663,874	675,353	260	103,805	86%
Supplies	66,447	613	53,808	25,595	2,313	10,326	84%
Services	368,613	6,589	278,581	223,910	73,077	16,954	95%
Debt Service	22,138	-	18,825	11,783	-	3,313	85%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,225,137	69,687	1,015,088	936,641	75,650	134,399	89%
Net	-	-	-	-	(75,650)	75,650	
Cash Balance	-						

Staffing		
Full Time	7.93	6.99
Part-Time /Seasonal/Temporary	1.41	0.47
Total	9.34	7.46

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:

The Engineering Department oversees the design and execution of the City's construction projects.

\$50K in encumbrance for Services include \$10K for updating the City construction standards and \$39K for water system evaluation. Other income includes reimbursement from the River West TIF for 100% of the salary of an engineer.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Police Department	Month	December
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Fund/Department Number	101-0801	Date Updated	1/25/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	25,988,558	2,995,590	24,546,432	24,790,938	-	1,442,126	94%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	759	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	7,500	-	-	-	-	7,500	0%
Other Income	403,416	3,800	355,298	314,576	-	48,118	88%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	26,399,474	2,999,390	24,901,730	25,106,273	-	1,497,744	94%
Expenditures							
Personnel	22,663,968	2,742,120	22,356,817	22,405,853	-	307,151	99%
Supplies	1,256,456	20,461	238,367	394,461	958,549	59,540	95%
Services	2,471,050	236,557	2,301,052	2,299,649	4,599	165,399	93%
Debt Service	8,000	251	5,495	6,310	-	2,505	69%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	26,399,474	2,999,390	24,901,730	25,106,273	963,148	534,596	98%
Net	-	-	-	-	(963,148)	963,148	
Cash Balance			-	-			

Staffing		
Full Time	268.00	253.00
Part-Time /Seasonal/Temporary	60.00	27.00
Total	328.00	280.00

Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:

This fund includes the expenditures for 222 of the 260 budgeted Police officers and 46 full time civilian staff. Fund 249 contains the funding for 38 of the 260 Police officers that are funded by the LOIT. The 2016 Personnel Expenditures are less the prior year amount due to the fact that there were twenty six payrolls paid through December 2016 compared to twenty seven through December 2015. This decrease was offset by increases in Police salaries and transfer of five officer's salaries from the LOIT to the General Fund. The \$958,549 encumbrance amount for Supplies is the cost of replacing video cameras for patrol vehicles.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Communications Center	Month	December
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Fund/Department Number	101-0802	Date Updated	1/25/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	1,479,012	-	1,479,012	1,681,568	-	-	100%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,479,012	-	1,479,012	1,681,568	-	-	100%
Expenditures							
Personnel	-	-	-	138,008	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,479,012	-	1,479,012	1,543,560	-	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,479,012	-	1,479,012	1,681,568	-	-	100%
Net	-	-	-	-	-	-	-
Cash Balance	-	-	-	-	-	-	-

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

Prior to December 31, 2014, this fund captured the cost of 35 of the 38 civilians and equipment to maintain the 911 communication center. Effective January 1, 2015 the County PSAP has consolidated the 911 call centers and SBPD no longer maintains a call center. The 2015 Personnel costs are the 2014 salary costs for the Communications staff paid in 2015. There are no additional salaries to be paid. The Services budget is the annual amount that the County will charge SBPD as a participant in using the PSAP.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Fire Department	Month	December
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Fund/Department Number	101-0901	Date Updated	1/25/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	18,748,820	2,118,759	18,548,046	17,633,103	-	200,774	99%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	6,000	64	239	722	-	5,761	4%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	20,269	-	19,219	9,099	-	1,051	95%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	18,775,089	2,118,824	18,567,503	17,642,924	-	207,586	99%
Expenditures							
Personnel	16,684,938	1,769,197	16,654,292	16,139,096	26,104	4,542	100%
Supplies	512,643	109,042	365,402	216,821	56,025	91,216	82%
Services	1,577,508	240,585	1,547,809	1,287,008	26,474	3,225	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	18,775,089	2,118,824	18,567,503	17,642,924	108,603	98,982	99%
Net	-	-	-	-	(108,603)	108,603	
Cash Balance							

Staffing		
Full Time	175.00	180.00
Part-Time /Seasonal/Temporary	-	-
Total	175.00	180.00

Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:

The South Bend Fire Department is budgeted to have 244 sworn firefighters, 8 recruits and 7 civilian full time employees. 32 firefighters are paid directly through the Public Safety LOIT. 47 Sworn and 4 civilian employees' costs are allocated to Fund 288 EMS Operations. We hold a lengthy recruitment process every 2 years and hire individuals in groups of 6-10 as needed while that list is in effect. We also employ civilian administrative staff that handle payroll, purchasing and billing for our ambulance service.

Explain Significant Spending on Capital Projects Below:

The Fire Department uses EMS Operating Fund 288 to capture revenue generated by ambulance calls. All capital projects relating to the Fire Department operations are run through Fund 287. For that reason, you will not see expenses related to purchasing fire apparatus, or capital improvements to buildings in the General Fund.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Human Rights	Month	December
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Fund/Department Number	101-1008	Date Updated	1/23/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	371,226	35,459	349,156	371,743	-	22,070	94%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	371,226	35,459	349,156	371,743	-	22,070	94%
Expenditures							
Personnel	298,643	29,100	283,311	292,814	-	15,332	95%
Supplies	1,546	133	1,199	955	-	347	78%
Services	71,037	6,227	64,647	67,567	-	6,391	91%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	10,407	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	371,226	35,459	349,156	371,743	-	22,070	94%
Net	-	-	-	-	-	-	-
Cash Balance	-						

Staffing		
Full Time	4.00	4.00
Part-Time /Seasonal/Temporary	-	-
Total	4.00	4.00

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

Expenditures are consistent with normal operating costs.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Code Enforcement	Month	December
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Fund/Department Number	101-1201	Date Updated	2/2/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	202,104	400	202,504	-	-	(400)	100%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	202,104	400	202,504	-	-	(400)	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	202,104	400	202,504	-	-	(400)	100%
Total Expenditures	202,104	400	202,504	-	-	(400)	100%
Net	-	-	-	-	-	-	-
Cash Balance	-	-	-	-	-	-	-

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:

This department is being used solely to track the General Fund transfer to the Unsafe Building fund (219).

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Rainy Day	Month	December
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Fund/Department Number	102	Date Updated	1/23/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	1,405,850	-	1,405,850	-	-	-	100%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	70,000	8,116	86,416	49,919	-	(16,416)	123%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,475,850	8,116	1,492,266	49,919	-	(16,416)	101%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	1,475,850	8,116	1,492,266	49,919	-	(16,416)	
Cash Balance			10,166,491	8,678,882			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:

In May 2016, the City received a one-time special distribution in the amount of \$1,405,580 per SEA 67. This refers to a county's trust account maintained under the former local income tax laws. Per the new section, the State Budget Agency will make a one-time special distribution to each county having a positive balance in the county's trust account as of December 31, 2014. No expenditures are budgeted in this fund. 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.

Explain Significant Spending on Capital Projects Below:

N/A

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Excess Levy	Month	December
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Fund/Department Number	103	Date Updated	1/23/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	20	-	7	18	-	13	37%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	20	-	7	18	-	13	37%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	3,688	-	3,673	-	-	15	100%
Total Expenditures	3,688	-	3,673	-	-	15	100%
Net	(3,668)	-	(3,665)	18	-	(3)	
Cash Balance			-	3,660			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:

A small excess of property tax was received in December 2014. The balance was rolled into the General Fund in August.

Explain Significant Spending on Capital Projects Below:

N/A

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Parks & Recreation	Month	December
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Fund/Department Number	201	Date Updated	1/24/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	7,902,995	3,590,369	7,902,995	7,487,554	-	-	100%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	1,581,265	421,165	1,593,574	1,551,060	-	(12,309)	101%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,971,540	64,838	1,685,695	1,764,444	-	285,845	86%
Interest Earnings	18,700	687	23,779	8,547	-	(5,079)	127%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	1,000	1,650	-	-	(1,650)	0%
Other Income	166,525	4,115	142,584	220,336	-	23,941	86%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	11,641,025	4,082,175	11,350,277	11,031,941	-	290,748	98%
Expenditures							
Personnel	7,276,810	718,040	7,120,793	6,875,781	-	156,017	98%
Supplies	1,094,754	45,438	893,775	982,762	55,365	145,614	87%
Services	2,711,722	129,807	2,546,484	2,454,731	21,493	143,745	95%
Debt Service	195,972	190	195,066	299,858	-	906	100%
Capital	27,312	-	22,760	-	-	4,552	83%
Transfers Out	56,889	-	-	-	-	56,889	0%
Total Expenditures	11,363,459	893,474	10,778,878	10,613,131	76,858	507,723	96%
Net	277,566	3,188,700	571,398	418,809	(76,858)	(216,975)	
Cash Balance			4,490,441	3,913,925			

Staffing		
Full Time	90.00	90.00
Part-Time /Seasonal/Temporary	na	60.00
Total	90.00	150.00

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:

Fund 201 accounts for the annual operation of the Parks and Recreation Department. There are six divisions within the department: Administration, Maintenance, Golf, Recreation, Greenhouse, and Graffiti. Part time staffing is individuals, not FTEs. Property tax and other tax revenues are received in June and December of the year. Transfers Out were budgeted to go to Fund 405 - Park Nonreverting Capital, but they were never processed.

Explain Significant Spending on Capital Projects Below:

Because of decreasing property tax revenues, there is nominal capital budget in fund 201. A \$5.6 million bond has been approved and funding was received in the second quarter of 2015 and will largely be spent throughout 2016. Capital expenditure was for 2 tankers for tree maintenance.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Motor Vehicle Highway	Month	December
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Fund/Department Number	202	Date Updated	1/26/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	5,690,562	258,614	5,647,108	5,814,812	-	43,454	99%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	366,433	32,328	233,597	326,231	-	132,836	64%
Interest Earnings	56,153	5,820	55,019	27,508	-	1,134	98%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	24,854	367	24,853	24,398	-	1	100%
Transfers In	3,703,000	-	3,703,000	3,703,000	-	-	100%
Total Revenue	9,841,002	297,129	9,663,578	9,895,948	-	177,424	98%
Expenditures							
Personnel	4,411,058	522,860	3,859,791	3,665,647	-	551,267	88%
Supplies	2,628,660	71,728	1,615,606	2,674,736	427,809	585,244	78%
Services	3,170,906	381,865	2,647,471	1,872,051	393,588	129,847	96%
Debt Service	677,327	318	508,878	379,053	-	168,449	75%
Capital	89,458	-	39,458	39,458	-	50,000	44%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,977,409	976,771	8,671,204	8,630,944	821,398	1,484,808	86%
Net	(1,136,407)	(679,641)	992,374	1,265,004	(821,398)	(1,307,383)	
Cash Balance			6,122,507	5,210,952			

Staffing		
Full Time	52.91	49.91
Part-Time /Seasonal/Temporary	3.14	3.14
Total	56.05	53.05

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:

This fund includes the following departments: Streets, Traffic & Lighting, and Curb & Sidewalk.

The major encumbrances were \$303k for curb & sidewalk, \$225k for road salt, \$39k for Corby Blvd Project design services, and \$16k for County-City Building van accessible parking.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Recreation Nonreverting	Month	December
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Fund/Department Number	203	Date Updated	1/24/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,432,565	80,807	934,733	944,718	-	497,832	65%
Interest Earnings	6,000	747	8,093	5,004	-	(2,093)	135%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	10,000	516	576	58,416	-	9,424	6%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,448,565	82,070	943,402	1,008,138	-	505,163	65%
Expenditures							
Personnel	655,619	34,636	383,854	506,540	-	271,765	59%
Supplies	284,568	17,593	164,695	241,911	4,652	115,221	60%
Services	497,067	24,702	365,148	248,342	8,427	123,491	75%
Debt Service	-	-	-	-	-	-	0%
Capital	22,500	-	41,299	-	-	(18,799)	184%
Transfers Out	-	-	-	3,550	-	-	0%
Total Expenditures	1,459,754	76,931	954,996	1,000,343	13,080	491,679	66%
Net	(11,189)	5,138	(11,593)	7,795	(13,080)	13,484	
Cash Balance			808,692	821,640			

Staffing		
Full Time	1.00	1.00
Part-Time /Seasonal/Temporary	-	32.00
Total	1.00	33.00

Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:

This fund accounts for Parks and Recreation programs and events that are self funded through user fees. Registration for spring program, classes and softball leagues began in February. Part time employees are individuals, not FTEs.

Explain Significant Spending on Capital Projects Below:

2016 Capital Expenditures for 2 concession trailers.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Stuebaker-Oliver Reverting Grants	Month	December
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Fund/Department Number	209	Date Updated	1/27/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	483,250	40,687	172,817	128,597	-	310,433	36%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	10,250	691	10,085	6,309	-	165	98%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	100,000	-	100,000	-	-	-	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	593,500	41,378	282,902	134,906	-	310,598	48%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,683,250	38,325	535,017	114,170	439,393	708,840	58%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,683,250	38,325	535,017	114,170	439,393	708,840	58%
Net	(1,089,750)	3,053	(252,116)	20,736	(439,393)	(398,241)	
Cash Balance			853,584	1,105,516			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

Brownfield Assessment Grant awarded by EPA for use in South Bend, Mishawaka and St. Joseph County covers the outstanding encumbrance. Consultant work proceeding.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Economic Development State Grants	Month	December
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Fund/Department Number	210	Date Updated	1/27/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	2,624,161	-	1,801,482	956,299	-	822,679	69%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	14,568	7,740	14,079	11,230	-	489	97%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	80,324	46,512	80,324	45,555	-	-	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,719,053	54,252	1,895,885	1,013,084	-	823,168	70%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,250,508	-	685,860	310,151	185,120	379,528	70%
Debt Service	72,011	18,003	72,010	72,010	-	1	100%
Capital	1,200,000	-	947,375	800,000	252,625	-	100%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,522,519	18,003	1,705,246	1,182,161	437,745	379,528	85%
Net	196,534	36,249	190,639	(169,077)	(437,745)	443,640	
Cash Balance			350,379	160,350			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:

We received a grant from the State for BEP for the Vacant & Abandoned Initiative \$1,600,000 of this grant remains. An additional \$2,000,000 state grant has been awarded for the ND Turbo Project. We must spend money and then seek reimbursement from the State. Reimbursement requests have been submitted---\$944K received in early August. The State review process is long and arduous and due to staff changes at the State level they are taking even longer.

Explain Significant Spending on Capital Projects Below:

Capital expenditures shown here are for the ND Turbo Project.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Department of Community Investment (DCI)	Month	December
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Fund/Department Number	211	Date Updated	1/27/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	309,000	10,519	303,136	258,381	-	5,864	98%
Grants/Intergovernmental	499,287	-	497,592	257,933	-	1,695	100%
Charges for Services	2,000	-	165	430	-	1,835	8%
Interest Earnings	13,500	1,358	12,242	6,477	-	1,258	91%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	3,000	-	2,604	2,481	-	396	87%
Transfers In	1,808,138	-	1,808,138	1,967,638	-	-	100%
Total Revenue	2,634,925	11,876	2,623,877	2,493,340	-	11,048	100%
Expenditures							
Personnel	2,113,461	204,952	1,902,605	1,979,897	-	210,856	90%
Supplies	25,318	1,217	13,580	26,059	1,664	10,074	60%
Services	511,534	31,779	432,278	439,310	52,778	26,478	95%
Debt Service	-	-	-	-	-	-	0%
Capital	37,000	-	35,157	-	-	1,843	95%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,687,313	237,949	2,383,619	2,445,266	54,442	249,252	91%
Net	(52,388)	(226,073)	240,258	48,074	(54,442)	(238,203)	
Cash Balance			1,360,157	1,120,584			

Staffing		
Full Time	25.00	23.00
Part-Time /Seasonal/Temporary	-	-
Total	25.00	23.00

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:

Fund covers operations of the Department of Community Investment. Transfers In come from EDIT on a quarterly basis. One position filled at the end of May, a second one in July. Search continues for the Executive Director and one Analyst position also vacant @ 12/31/16.

Explain Significant Spending on Capital Projects Below:

Purchased a new van for property inspection work.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Dept of Community Investment Grants	Month	December
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Fund/Department Number	212	Date Updated	1/27/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	6,528,252	343,677	3,117,168	2,338,715	-	3,411,084	48%
Charges for Services	1,000	10	224	504	-	776	22%
Interest Earnings	2,000	92	1,424	1,252	-	576	71%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	916,148	992	24,239	334,514	-	891,909	3%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	7,447,400	344,770	3,143,055	2,674,985	-	4,304,345	42%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	180,000	-	-	0%
Capital	-	-	-	-	-	-	0%
Grants	7,356,963	424,795	3,454,187	2,732,529	2,201,839	1,700,937	77%
Transfers Out	500	-	500	-	-	-	100%
Total Expenditures	7,357,463	424,795	3,454,687	2,912,529	2,201,839	1,700,937	77%
Net	89,937	(80,025)	(311,632)	(237,544)	(2,201,839)	2,603,408	
Cash Balance			241,313	552,313			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

This fund covers multiple federal grants--Community Development Block Grant; Emergency Solutions Grant; Shelter Plus Care; Neighborhood Stabilization Project, etc. There will likely be little predictable trend in revenue and expenditure from year to year because not all grants are on-going and the timing of funding varies widely. We can only draw revenue in response to funds expended so revenues will come in as funds are spent. The federal government does not allow us to hold too much cash. Expenditures in 2016, as in previous years, will be made by outside not-for-profits for eligible activities such as: Homeownership Assistance; Housing Acquisition/Rehab/Resale; Owner-Occupied Housing Rehab; Spot Blight Clearance; Technical Assistance; Public Services; Public Facility Improvements; Emergency Shelter Operations; Rapid Re-housing; Shelter Plus Supportive Services; and New Housing Construction. All services must either assist low/moderate income households or eliminate slum & blight and/or other requirements specific to the particular grants. The not-for-profits can generally apply for funding for 2017 in the summer of 2016.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Police State Seizures	Month	December
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Fund/Department Number	216	Date Updated	1/27/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	35,000	1,762	31,946	14,314	-	3,054	91%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,636	184	1,992	1,108	-	(356)	122%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	40	40	-	-	(40)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	36,636	1,986	33,978	15,422	-	2,658	93%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	36,000	-	16,110	3,116	-	19,890	45%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	36,000	-	16,110	3,116	-	19,890	45%
Net	636	1,986	17,868	12,306	-	(17,232)	
Cash Balance			217,224	199,434			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

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. Expenditures are to be used to support the Police Departments effort to combat drug activity.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Gift, Donation, Bequest	Month	December
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Fund/Department Number	217	Date Updated	1/27/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	800	82	703	508	-	97	88%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	360,000	10,975	148,197	8,870	-	211,803	41%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	360,800	11,057	148,900	9,378	-	211,900	41%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	12,500	-	-	1,349	-	12,500	0%
Services	350,000	-	97,000	81,093	-	253,000	28%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	362,500	-	97,000	82,443	-	265,500	27%
Net	(1,700)	11,057	51,900	(73,065)	-	(53,600)	
Cash Balance			116,569	64,775			

Staffing

Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
Total	-	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:

\$350,000 has been budgeted from this fund to help fund public art projects throughout the City. The City wishes to serve as a conduit for this activity and hopes to receive \$185,000 in private donations to help fund these projects.

This fund is being used to pay for the new sculpture of Dr. Martin Luther King Jr and Father Theodore Hesburgh. The sculpture will be located in Leighton Plaza in downtown South Bend.

Explain Significant Spending on Capital Projects Below:

None

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Police Curfew Violations	Month	December
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Fund/Department Number	218	Date Updated	1/27/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	900	-	212	162	-	688	24%
Interest Earnings	100	10	113	70	-	(13)	113%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,000	10	325	232	-	675	33%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,000	-	-	-	-	1,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,000	-	-	-	-	1,000	0%
Net	-	10	325	232	-	(325)	
Cash Balance			12,541	12,219			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:

This fund was established to collect curfew and prostitution fines. Expenditures are used for Police activities and training.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Unsafe Building	Month	December
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Fund/Department Number	219	Date Updated	1/25/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	475,900	24,936	384,794	-	-	91,106	81%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	755,240	-	755,180	-	-	60	100%
Total Revenue	1,231,140	24,936	1,139,974	-	-	91,166	93%
Expenditures							
Personnel	260,769	28,065	258,264	-	-	2,505	99%
Supplies	41,149	1,658	16,548	-	-	24,601	40%
Services	649,579	45,295	495,928	-	7,989	145,663	78%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	951,497	75,017	770,740	-	7,989	172,769	82%
Net	279,643	(50,081)	369,235	-	(7,989)	(81,603)	
Cash Balance			371,735	-			

Staffing		
Full Time	4.00	4.00
Part-Time /Seasonal/Temporary	-	-
Total	4.00	4.00

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

The Unsafe Building fund is a new fund established in 2016 to receive fines and fees related to Indiana's Unsafe Building law. The costs and expenses incurred in board-ups and other related services are recorded here. This is a non-reverting fund.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Law Enforcement Continuing Education	Month	December
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Fund/Department Number	220	Date Updated	1/27/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	49,119	-	-	0%
Charges for Services	201,225	17,106	232,333	217,953	-	(31,108)	115%
Interest Earnings	5,000	668	7,984	5,530	-	(2,984)	160%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	325	1,245	-	1,675	16%
Other Income	28,600	2	33,289	16,469	-	(4,689)	116%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	236,825	17,775	273,931	290,315	-	(37,106)	116%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	285,508	46,202	188,661	144,117	42,832	54,015	81%
Services	458,000	4,530	183,223	217,213	12,090	262,687	43%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	743,508	50,732	371,884	361,330	54,922	316,702	57%
Net	(506,683)	(32,957)	(97,953)	(71,015)	(54,922)	(353,808)	
Cash Balance			836,136	909,540			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

This fund was established for the continuing education and supplies for police and is funded by fees from accident reports, gun permits, false alarm and loud noise fines.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Landlord Registration	Month	December
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Fund/Department Number	221	Date Updated	1/25/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	500	1,115	1,225	-	-	(725)	245%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	500	1,115	1,225	-	-	(725)	245%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	500	1,115	1,225	-	-	(725)	
Cash Balance			1,225	-			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:

This fund was established to track revenues and expenditures related to the Landlord Registration program.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Loss Recovery	Month	December
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Fund/Department Number	227	Date Updated	1/27/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	7,660	780	8,952	23,551	-	(1,292)	117%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	30,500	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	7,660	780	8,952	54,051	-	(1,292)	117%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	72,461	-	-	0%
Services	422,302	-	21,969	3,021,134	50,333	350,000	17%
Debt Service	-	-	-	-	-	-	0%
Capital	58,009	6,467	9,667	1,831,099	48,342	-	100%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	480,311	6,467	31,636	4,924,694	98,675	350,000	27%
Net	(472,651)	(5,687)	(22,684)	(4,870,644)	(98,675)	(351,292)	
Cash Balance			968,861	991,738			

Staffing

Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
Total	-	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:

Services include \$350,000 budgeted for Ignition Park land remediation and \$70,000 for vacant & abandoned housing. The \$50K encumbrance in Services is for the continuation of the vacant & abandoned housing program.

Explain Significant Spending on Capital Projects Below:

The capital encumbrances are for the Lincolnway West Corridors project, carried over from 2015.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Emergency Phone System	Month	December
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Fund/Department Number	244	Date Updated	2/2/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	19	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	19	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	-	-	-	19	-	-	-
Cash Balance	33,671		33,671				

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

This fund was closed in 2015 with the advent of the county-wide PSAP system. The remaining funds will be used to pay for the county-wide PSAP system in 2017.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Public Safety LOIT	Month	December
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Fund/Department Number	249	Date Updated	2/2/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	6,791,160	565,930	6,791,160	6,466,190	-	-	100%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	6,000	817	6,989	5,373	-	(989)	116%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	13	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,797,160	566,747	6,798,149	6,471,577	-	(989)	100%
Expenditures							
Personnel	6,600,626	774,355	6,499,635	7,122,874	-	100,991	98%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,600,626	774,355	6,499,635	7,122,874	-	100,991	98%
Net	196,534	(207,608)	298,514	(651,297)	-	(101,980)	
Cash Balance			938,797	640,958			

Staffing		
Full Time	70.00	70.00
Part-Time /Seasonal/Temporary	-	-
Total	70.00	70.00

Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:

This fund covered the costs of salaries and fringe benefits for 38 police officers and 32 firefighters in 2016.

Explain Significant Spending on Capital Projects Below:

None. No capital equipment is purchased from this fund.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Local Roads & Streets	Month	December
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Fund/Department Number	251	Date Updated	1/25/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	1,068,000	92,526	1,046,446	1,045,516	-	21,554	98%
Grants/Intergovernmental	245,600	-	162,655	-	-	82,945	66%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	27,900	2,531	27,338	15,179	-	562	98%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	588,600	-	405,709	446,361	-	182,891	69%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,930,100	95,057	1,642,147	1,507,055	-	287,953	85%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	469,668	-	469,122	357,704	378	168	100%
Services	437,369	56,738	322,740	11,000	74,905	39,724	91%
Debt Service	-	-	-	-	-	-	0%
Capital	1,360,907	5,440	747,625	855,424	521,261	92,021	93%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,267,944	62,178	1,539,488	1,224,128	596,544	131,913	94%
Net	(337,844)	32,879	102,659	282,927	(596,544)	156,041	
Cash Balance			2,825,065	2,723,225			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:

This fund receives most of its revenue through the gas tax, budgeted at \$1.068 million for 2016. Other Income is reimbursement from the Indiana Department of Transportation (INDOT) as they pay the City back for their share of certain construction projects. An adjustment to the revenue budget will be made in April to cover the shortfall illustrated here. The fund is used predominantly for street capital projects but \$469,668 is used for material for street repairs and other maintenance items.

Explain Significant Spending on Capital Projects Below:

Projects in 2016 include the Safe Routes to School initiative for Coquillard and Harrison schools, Bendix Drive, and the Boland bicycle trail. The \$293K in encumbrance includes \$56K for Bendix Dr. (Lathrop to Toll Road), \$43K for the Boland Trail, \$68K for Safe Routes to School (Coquillard, Harrison, Perley and Lincoln schools), and \$127K for Olive St. at Sample design and construction.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Excess Welfare Distribution	Month	December
Fund/Department Number	252	Date Updated	1/23/2017

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	0.35	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	0.35	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	-	-	-	0.35	-	-	-
Cash Balance	8.07		8.07				

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

In 2009, the City received a one-time \$2.9 million distribution for this fund. In 2012, the City spent approximately \$2.1 million for portable radios for both the Police and Fire departments. Money in this fund may only be used for public safety purposes. This fund will be closed in 2017.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	LOIT Special Distribution	Month	December
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Fund/Department Number	257	Date Updated	1/25/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	4,217,549	-	4,217,549	-	-	-	100%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	650,000	-	-	-	-	650,000	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	131,000	-	130,394	-	-	607	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,998,549	-	4,347,943	-	-	650,607	87%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	150,000	-	-	-	138,100	11,900	92%
Debt Service	-	-	-	-	-	-	0%
Capital	850,000	4,037	322,876	-	489,357	37,767	96%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,000,000	4,037	322,876	-	627,457	49,667	95%
Net	3,998,549	(4,037)	4,025,066	-	(627,457)	600,940	
Cash Balance			4,025,066	-			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:

This fund was created in April, 2016 from instructions received by the State Board of Accounts (SBOA) to receive a one-time payment from the State for the purpose of infrastructure expenditures. Per the state statute, a minimum of 75% must be spent on infrastructure projects; the remainder may be spent as the City so chooses. A total of \$4,217,549, representing 75% of the total distribution, was deposited in May, comprised of \$4,160,901 distributed to the City and \$56,648 distributed to the Redevelopment Authority.

Explain Significant Spending on Capital Projects Below:

The capital budget was established in July and is \$850,000 for 2016, comprised of 3 projects: 2 Safe Routes to School projects (LaSalle/Marquette and Monroe/Studebaker) and initial planning for the Ironwood/Corby/Rockne intersection. The \$627K encumbered is comprised of \$22K for Safe Routes - Monroe/Studebaker, \$78K for Safe Routes - Marquette/LaSalle, \$138K for Edison/Ironwood Design, and \$389K for design work on the Ironwood/Corby/Rockne intersection.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Human Rights Federal Grant	Month	December
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Fund/Department Number	258	Date Updated	1/23/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	196,000	16,667	209,350	77,117	-	(13,350)	107%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	651	4,075	2,506	-	(2,075)	204%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	20,105	42	26,933	24,082	-	(6,828)	134%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	218,105	17,359	240,357	103,705	-	(22,252)	110%
Expenditures							
Personnel	122,817	13,371	120,507	118,886	-	2,310	98%
Supplies	7,500	80	1,264	1,818	5,630	606	92%
Services	91,521	3,073	63,918	87,858	747	26,856	71%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	221,838	16,524	185,689	208,561	6,377	29,772	87%
Net	(3,733)	835	54,668	(104,856)	(6,377)	(52,024)	
Cash Balance			479,360	424,866			

Staffing		
Full Time	2.00	2.00
Part-Time /Seasonal/Temporary	2.00	-
Total	4.00	2.00

Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:

The Human Rights Federal Grant Fund contains separate departments for EEOC and HUD grants. The Human Rights mission is to educate and promote fair housing as well as ensure that all citizens receive equal employment opportunity. Revenues higher at this time versus last year due to timing of receipt for grants.

Explain Significant Spending on Capital Projects Below:

No capital projects have been budgeted for this year.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Eastrace Waterway	Month	December
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Fund/Department Number	271	Date Updated	1/24/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	30	1	12	21	-	18	41%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	30	1	12	21	-	18	41%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	3,998	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	3,998	-	-	0%
Net	30	1	12	(3,977)	-	18	-
Cash Balance	1,345		1,333				

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

This fund was originally dedicated to accounting for revenues and expenses from East Race Waterway events and races. In recent years, there have been no races.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Morris PAC / Palais Royale Marketing	Month	December
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Fund/Department Number	273	Date Updated	1/26/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	20,624	2,350	20,624	11,021	-	-	100%
Interest Earnings	332	34	323	158	-	9	97%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	20,956	2,384	20,947	11,179	-	9	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	18,878	-	4,212	7,541	3,675	10,992	42%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	18,878	-	4,212	7,541	3,675	10,992	42%
Net	2,078	2,384	16,736	3,638	(3,675)	(10,983)	
Cash Balance			47,005	30,306			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:

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. The funds in this account at the end of the fiscal year shall not revert to the general fund.

Explain Significant Spending on Capital Projects Below:

No Capital spending in this fund

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Police Block Grants	Month	December
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Fund/Department Number	280	Date Updated	2/2/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	20	3	35	22	-	(15)	176%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	20	3	35	22	-	(15)	176%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	20	3	35	22	-	(15)	176%
Cash Balance	3,879		3,844				

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:
 Justice Assistance Grant 2009-SB-B9-1280 was essentially completed in 2014.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Economic Develop. Commission-Revenue Bonds	Month	December
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Fund/Department Number	281	Date Updated	1/27/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	150	22	250	157	-	(100)	167%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	150	22	250	157	-	(100)	167%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	150	22	250	157	-	(100)	
Cash Balance			27,564	27,320			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

Fund to be used only for the expenses of EDC revenue bonds. These bonds have been paid off. Fund to be closed during 2016.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	HAZMAT	Month	December
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Fund/Department Number	289	Date Updated	1/24/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	10,000	3,410	3,410	13,787	-	6,590	34%
Interest Earnings	320	19	264	189	-	56	82%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	10,320	3,429	3,674	13,975	-	6,646	36%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	10,000	-	8,962	21,542	431	607	94%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,000	-	8,962	21,542	431	607	94%
Net	320	3,429	(5,288)	(7,567)	(431)	6,039	
Cash Balance			26,727	32,014			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

Charges for Service for HAZ-MAT responses. By ordinance the South Bend Fire Department charges businesses for Hazardous Materials Response. This typically happens once or twice a year. There are no employees associated with this fund, responses are made by firefighters of the South Bend Fire Department.

Explain Significant Spending on Capital Projects Below:

No major capital expenditures are planned through this fund. Major purchases are funded through the Fire Department and EMS Capital and the minimal fees collected in this fund are used to replace equipment and gear used in responses.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Indiana River Rescue	Month	December
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Fund/Department Number	291	Date Updated	1/24/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	110,700	-	110,700	53,950	-	-	100%
Interest Earnings	1,278	135	1,222	493	-	56	96%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	111,978	135	111,922	54,443	-	56	100%
Expenditures							
Personnel	25,500	20,346	23,000	3,512	-	2,500	90%
Supplies	10,800	-	6,181	2,259	1,049	3,569	67%
Services	69,000	-	36,165	37,630	-	32,835	52%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	20,997	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	105,300	20,346	65,346	64,398	1,049	38,905	63%
Net	6,678	(20,211)	46,576	(9,955)	(1,049)	(38,848)	
Cash Balance			141,771	95,300			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

No staffing associated with this fund. The fund collects tuition fees for students attending the Indiana River Rescue School. There are typically 2-4 schools a year, each a week in duration. Expenditures are for the maintenance and repair of rescue equipment.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Police Grants				Month	December		
Fund/Department Number	292				Date Updated	1/27/2017		
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget	
Revenue								
Property Taxes	-	-	-	-	-	-	0%	
Local Income Taxes	-	-	-	-	-	-	0%	
Other Taxes	-	-	-	-	-	-	0%	
Grants/Intergovernmental	-	-	-	56,891	-	-	0%	
Charges for Services	-	-	-	-	-	-	0%	
Interest Earnings	-	-	-	55	-	-	0%	
Bond Proceeds	-	-	-	-	-	-	0%	
Donations	-	-	-	-	-	-	0%	
Other Income	-	-	-	-	-	-	0%	
Transfers In	-	-	-	-	-	-	0%	
Total Revenue	-	-	-	56,946	-	-	0%	
Expenditures								
Personnel	-	-	-	-	-	-	0%	
Supplies	-	-	-	14,186	-	-	0%	
Services	55,373	-	44,568	16,973	10,805	1	100%	
Debt Service	-	-	-	-	-	-	0%	
Capital	-	-	-	-	-	-	0%	
Transfers Out	-	-	-	-	-	-	0%	
Total Expenditures	55,373	-	44,568	31,159	10,805	1	100%	
Net	(55,373)	-	(44,568)	25,787	(10,805)	(1)		
Cash Balance			76,628	121,196				
Staffing								
Full Time	-	-						
Part-Time /Seasonal/Temporary	-	-						
Total	-	-						
Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:								
This Fund was set up to track the revenue and expenditures related to specific Federal Grants. Expenditures have been outlined in the grant.								
Explain Significant Spending on Capital Projects Below:								

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Regional Police Academy	Month	December
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Fund/Department Number	294	Date Updated	1/27/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	20,000	3,050	21,650	22,638	-	(1,650)	108%
Interest Earnings	500	60	743	389	-	(243)	149%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,000	-	-	-	-	2,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	22,500	3,110	22,393	23,026	-	107	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	1,500	-	-	1,295	-	1,500	0%
Services	21,000	290	16,536	19,796	-	4,464	79%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	22,500	290	16,536	21,091	-	5,964	73%
Net	-	2,820	5,857	1,935	-	(5,857)	
Cash Balance			75,941	70,112			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

This fund was established to fund the cost of course material and instructors at the South Bend Police Academy. The enforcement courses are offered to other police departments who pay a fee to attend the training.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	COPS MORE Grant	Month	December
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Fund/Department Number	295	Date Updated	1/17/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	61,069	-	174,506	34,019	-	(113,437)	286%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	895	78	1,168	620	-	(273)	130%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	3,250	-	-	300	-	3,250	0%
Other Income	36,330	60,741	133,551	19,590	-	(97,221)	368%
Transfers In	-	-	-	20,965	-	-	0%
Total Revenue	101,544	60,819	309,225	75,494	-	(207,681)	305%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	269,787	3,078	153,529	34,265	63,467	52,790	80%
Services	45,000	1,080	39,829	25,906	-	5,171	89%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	314,787	4,158	193,358	60,171	63,467	57,962	82%
Net	(213,243)	56,661	115,867	15,324	(63,467)	(265,643)	
Cash Balance			237,007	121,372			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:

This fund was established to track Federal Grants received for specific purposes outlined in each grant. The cash balance results from funds received from the grants along with impound towing fees. The reimbursement from the grant was received in November.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Police Federal Drug Enforcement	Month	December
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Fund/Department Number	299	Date Updated	1/27/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	160,000	-	10,786	66,449	-	149,214	7%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,000	126	1,397	975	-	(397)	140%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,000	-	14,536	3,864	-	(13,536)	1454%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	162,000	126	26,719	71,288	-	135,281	16%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	61,965	-	21,336	60,827	34,337	6,292	90%
Services	62,000	-	1,290	23,541	-	60,710	2%
Debt Service	-	-	-	-	-	-	0%
Capital	45,000	-	30,787	79,711	-	14,213	68%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	168,965	-	53,413	164,078	34,337	81,215	52%
Net	(6,965)	126	(26,694)	(92,790)	(34,337)	54,066	
Cash Balance			226,058	252,751			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	County Option Income Tax	Month	December
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Fund/Department Number	404	Date Updated	1/23/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	9,454,023	787,835	9,454,023	8,859,912	-	-	100%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	95,000	7,385	97,589	84,868	-	(2,589)	103%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	821,987	120,776	876,349	970,750	-	(54,362)	107%
Transfers In	-	63	3,039	-	-	(3,039)	0%
Total Revenue	10,371,010	916,059	10,431,000	9,915,529	-	(59,990)	101%
Expenditures							
Personnel	419,439	38,751	403,690	326,158	-	15,749	96%
Supplies	1,251,271	54,037	770,006	793,013	168,756	312,508	75%
Services	9,430,398	708,838	8,130,298	6,907,266	982,800	317,300	97%
Debt Service	2,660,970	5,001	2,562,542	2,446,999	-	98,428	96%
Capital	579,370	-	236,974	808,540	89,629	252,767	56%
Transfers Out	1,500,000	-	1,500,000	1,500,000	-	-	100%
Total Expenditures	15,841,448	806,626	13,603,511	12,781,976	1,241,186	996,751	94%
Net	(5,470,438)	109,432	(3,172,510)	(2,866,446)	(1,241,186)	(1,056,742)	
Cash Balance			8,935,608	12,066,548			

Staffing		
Full Time	4.00	4.00
Part-Time /Seasonal/Temporary	-	-
Total	4.00	4.00

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:

Overall decrease in spending in 2016 over 2015 due to the end of the Vacant & Abandoned Housing Program in 2015. This decreased expenditures by approximately \$2.0 million. Also, 2015 included equipment expenses of approximately \$900,000 which is not required in the 2016 budget. Other income in 2016 includes \$238,172 in loan repayments from the UDAG Fund 410 for the 1st Source/Marriott loan based on BDC collections as well as charges to City departments for computer services. The curb and sidewalk program remains at the 2015 level of \$1,500,000.

Explain Significant Spending on Capital Projects Below:

This year, \$39,000 has been budgeted for IT laserfische replacement. Other budgeted capital projects include facade grants of \$200,000, bus shelters of \$180,000, and the LWW Ambassador program for \$150,000.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Economic Development Income Tax	Month	December
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Fund/Department Number	408	Date Updated	2/2/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	9,594,602	799,550	9,594,602	9,031,709	-	-	100%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	504,660	-	504,660	504,660	-	-	100%
Interest Earnings	94,800	8,134	92,820	56,631	-	1,980	98%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	3,034	-	3,034	82	-	-	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	10,197,096	807,685	10,195,116	9,593,082	-	1,980	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	2,250	-	1,718	-	83	449	80%
Services	2,691,988	147,676	1,317,308	1,578,880	503,380	871,300	68%
Debt Service	1,274,661	-	1,271,568	1,823,401	-	3,093	100%
Capital	267,500	-	-	3,200	-	267,500	0%
Transfers Out	6,323,782	-	6,323,782	6,483,782	-	-	100%
Total Expenditures	10,560,181	147,676	8,914,375	9,889,262	503,462	1,142,343	89%
Net	(363,085)	660,008	1,280,741	(296,180)	(503,462)	(1,140,363)	
Cash Balance			11,135,200	9,859,022			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

This fund is used to subsidize many operations throughout the City via transfers to those operations' various funds. Transfers out relate to: Community Investment (\$1,967,638), Streets (\$1,853,000), Code Enforcement (\$2,033,776) and Animal Care & Control (\$629,368). Services include DTSB management costs, Chamber grants, and others.

Explain Significant Spending on Capital Projects Below:

\$197,500 has been budgeted for property acquisitions as necessitated by the City's various infrastructure projects.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Urban Development Action Grant	Month	December
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Fund/Department Number	410	Date Updated	1/27/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	6,110	453	4,759	1,485	-	1,351	78%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	195,517	-	195,491	1,039,452	-	26	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	201,627	453	200,249	1,040,938	-	1,378	99%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	238,173	-	238,173	438,203	-	-	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	238,173	-	238,173	438,203	-	-	100%
Net	(36,546)	453	(37,924)	602,735	-	1,378	
Cash Balance			591,437	629,441			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

This budget usually includes payments to the COIT Fund. These payments will not be made unless revenue generated in the fund (primarily from BDC collections) is actually received.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Project Releaf	Month	December
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Fund/Department Number	655	Date Updated	1/26/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	440,650	36,878	440,649	438,225	-	1	100%
Interest Earnings	7,978	667	7,817	6,133	-	161	98%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	448,628	37,546	448,466	444,358	-	162	100%
Expenditures							
Personnel	56,649	14,879	27,791	38,899	-	28,858	49%
Supplies	3,145	-	1,754	847	-	1,391	56%
Services	46,344	2,595	45,430	40,924	-	914	98%
Debt Service	72,220	-	72,218	72,218	-	2	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	350,000	-	350,000	350,000	-	-	100%
Total Expenditures	528,358	17,473	497,194	502,888	-	31,164	94%
Net	(79,730)	20,072	(48,728)	(58,530)	-	(31,002)	
Cash Balance			871,573	920,836			

Staffing		
Full Time	-	-
Part-Time /Seasonal/Temporary	2.60	2.60
Total	2.60	2.60

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:
 2016 Fall ReLeaf began as scheduled on October 24th.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Police K-9 Unit	Month	December
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Fund/Department Number	705	Date Updated	1/27/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	20	2	33	20	-	(13)	165%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	-	1,500	-	2,000	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,020	2	33	1,520	-	1,987	2%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	2,020	-	1,044	970	-	976	52%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,020	-	1,044	970	-	976	52%
Net	-	2	(1,011)	550	-	1,011	
Cash Balance			2,853	3,863			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:

This fund was set up to receive donations for the Police K9 unit and track expenditures of those funds.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Football Hall of Fame Debt Service	Month	December
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Fund/Department Number	313	Date Updated	1/27/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	1,361,512	617,282	1,361,512	906,263	-	-	100%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	183,112	45,779	182,664	294,772	-	448	100%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	100	(50)	(50)	41	-	150	-50%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,544,724	663,010	1,544,126	1,201,076	-	598	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	1,271,000	-	1,271,000	1,272,000	-	-	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,271,000	-	1,271,000	1,272,000	-	-	100%
Net	273,724	663,010	273,126	(70,924)	-	598	-
Cash Balance	-	-	289,227	11,396	-	-	-

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

This fund is used to collect a separate property tax levy (distributions received in June and December) and is used to pay debt service on the former College Football Hall of Fame building (payments due in February and July). Because of the timing of revenue and expenditures this fund will typically have a negative cash balance until the property tax distributions are received. PILOT taxes paid by the utilities are received monthly in this fund. The Hall of Fame bond was refunded during 2011 resulting in lower debt service payments. The final payment is due February 1, 2018.

On 15 April 2015 the Mayor announced a possible sale of the Hall of Fame to a private company. If the sale proceeds as planned, this fund will receive \$240,000 per year for the next 5 years that will be used to offset debt service costs.

Explain Significant Spending on Capital Projects Below:

None

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Professional Sports Development	Month	December
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Fund/Department Number	377	Date Updated	2/2/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	760,390	69,537	760,390	628,261	-	-	100%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	3,255	234	2,584	2,391	-	671	79%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	48,263	-	44,981	56,233	-	3,282	93%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	811,908	69,771	807,955	686,885	-	3,953	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	838,052	-	838,051	855,603	-	1	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	838,052	-	838,051	855,603	-	1	100%
Net	(26,144)	69,771	(30,096)	(168,718)	-	3,952	
Cash Balance			396,580	426,724			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:

Effective January 1, 2013, this fund no longer collects hotel/motel tax allocations from St. Joseph County for payment to the Hall of Fame, but still receives funding from the State for PSCDA on a monthly basis. The PSDA area includes Four Winds Field, Century Center, MPAC and Studebaker National Museum. This fund is currently used for debt service. Four Winds Field generates the majority of PSDA revenue. The January debt service payment has been made for 2016. The final debt service payment on the 2010 Coveleski Stadium bonds (Four Winds Field) will be paid January 15, 2018.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Coveleski Stadium Capital	Month	December
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Fund/Department Number	401	Date Updated	1/24/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	15,000	-	40,789	41,853	-	(25,789)	272%
Interest Earnings	500	76	666	250	-	(166)	133%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	15,500	76	41,455	42,103	-	(25,955)	267%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	36,000	-	33,475	-	-	2,525	93%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	36,000	-	33,475	-	-	2,525	93%
Net	(20,500)	76	7,981	42,103	-	(28,481)	
Cash Balance			90,376	82,428			

Staffing

Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
Total	-	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

Fund 401 accounts for capital spending on Coveleski Stadium. Due to recent lease agreements, no capital revenues have been collected for this fund, limiting its budget.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Zoo Endowment	Month	December
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Fund/Department Number	403	Date Updated	1/24/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	359	40	453	284	-	(94)	126%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	359	40	453	284	-	(94)	126%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	359	40	453	284	-	(94)	
Cash Balance			49,811	49,370			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:

This fund was established to account for donations dedicated to Potawatomi Zoo. In the past few years, several endowments that were funding this fund were liquidated resulting in a drop in revenues to this fund.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Park Nonreverting Capital	Month	December
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Fund/Department Number	405	Date Updated	1/24/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	34,000	72	5,167	7,614	-	28,833	15%
Interest Earnings	4,000	229	3,347	2,508	-	653	84%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	24,000	-	-	4,250	-	24,000	0%
Transfers In	100,500	-	-	-	-	100,500	0%
Total Revenue	162,500	301	8,514	14,372	-	153,986	5%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	96,546	9,212	62,966	33,541	16,326	17,254	82%
Services	162,487	8,641	81,382	9,772	9,289	71,816	56%
Debt Service	-	-	-	-	-	-	0%
Capital	224,062	-	23,181	22,499	57,410	143,472	36%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	483,095	17,853	167,529	65,812	83,024	232,543	52%
Net	(320,595)	(17,552)	(159,015)	(51,440)	(83,024)	(78,557)	
Cash Balance			310,163	469,009			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:

This is a nonreverting capital fund that accounts for revenues collected and expenses for specific purposes or locations. These locations are Potawatomi and Rum Village Picnic Areas, the East Race, Golf Courses, Forestry, and Howard Park Ice Rink. The cash balance includes \$60,300 that is restricted to expenditures in Voorde Park.

Explain Significant Spending on Capital Projects Below:

This fund is for expending nonreverting revenue collected from the Zoo, golf courses, East Race Waterway, picnic sites and forestry revenue.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Cumulative Capital Development				Month	December	
Fund/Department Number	406				Date Updated	2/2/2017	
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	440,887	200,297	440,887	428,727	-	-	100%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	90,737	23,610	90,267	90,339	-	470	99%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	3,000	262	3,937	2,307	-	(937)	131%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	534,624	224,169	535,091	521,373	-	(467)	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	526,737	-	526,737	530,663	-	-	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	526,737	-	526,737	530,663	-	-	100%
Net	7,887	224,169	8,354	(9,290)	-	(467)	-
Cash Balance	579,295		571,090				
Staffing							
Full Time	-	-					
Part-Time /Seasonal/Temporary	-	-					
Total	-	-					
Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:							
<p>This fund receives revenue from a property tax levy and distributions are received from St. Joseph County in June and December. Expenditures are for debt service payments on capital leases and the due dates vary per lease. The fund is used to finance police vehicles and related equipment. The fund also receives PILOT payments from the Water Works and Wastewater utilities on a monthly basis.</p>							
Explain Significant Spending on Capital Projects Below:							

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Cumulative Capital Improvement				Month	December	
Fund/Department Number	407				Date Updated	2/2/2017	
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	410,000	136,233	407,727	403,987	-	2,273	99%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,352	168	2,537	637	-	(185)	108%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	25,000	-	25,000	25,000	-	-	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	437,352	136,401	435,264	429,623	-	2,088	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	368,250	-	368,250	367,875	-	-	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	368,250	-	368,250	367,875	-	-	100%
Net	69,102	136,401	67,014	61,748	-	2,088	
Cash Balance			377,581	310,758			
Staffing							
Full Time	-	-					
Part-Time /Seasonal/Temporary	-	-					
Total	-	-					
Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:							
<p>Revenue in this fund includes \$150,000 in hotel/motel taxes and \$247,000 in cigarette taxes from other units of government. The hotel/motel tax distribution is usually received in July or August and the cigarette tax allocation is usually received in June and December. In 2016, this fund is used to pay 75% of the 2011 Century Center Refunding bonds. Payments on the Century Center bond are due in February and July. Because of timing of revenue and expenditures, this fund will often have a negative cash balance during the year.</p>							
Explain Significant Spending on Capital Projects Below:							
None							

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Major Moves Construction				Month	December	
Fund/Department Number	412				Date Updated	1/25/2017	
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	25,000	2,235	21,524	19,069	-	3,476	86%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,466,633	-	1,355,375	786,187	-	111,258	92%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,491,633	2,235	1,376,900	805,256	-	114,734	92%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	750,000	-	31,191	-	718,808	1	100%
Debt Service	-	-	-	-	-	-	0%
Capital	1,698,588	-	1,138,607	2,289,929	251,900	308,081	82%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,448,588	-	1,169,799	2,289,929	970,707	308,082	87%
Net	(956,955)	2,235	207,101	(1,484,674)	(970,707)	(193,349)	
Cash Balance			2,359,939	2,153,707			
Staffing							
Full Time	-	-					
Part-Time /Seasonal/Temporary	-	-					
Total	-	-					
Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:							
<p>Initial funding for the Major Moves fund in the amount of \$12,823,151 was received from the State of Indiana on September 15, 2006, derived from the State lease of the I-80 toll road to a private company. This fund has been used in the past to provide seed money for economic development projects at Douglas Road, Eddy Street Commons, and the Triangle Development near Notre Dame. The amounts advanced for these projects are being repaid by the respective tax increment financing (TIF) funds as per formal amortization schedules. In August the fund received the second of two semi-annual payments on these loans, totaling \$418,156 in principal and interest. Balances due as of Jun 30 are \$509,857 from Fund 435 (Douglas Rd.) and \$4,075,057 from Fund 436 (River East Residential). In 2016, the fund will expend up to \$750,000 on repairs for the City's parking garages. The amount will be repaid by the Parking Garage Fund (601) over the next few years. The same process will also take place in 2017.</p>							
Explain Significant Spending on Capital Projects Below:							
<p>The 2016 budget continues funding for the Smart Streets initiative and includes \$592K for Smart Streets, \$250K for the Boland Trail and \$80K for Bendix Drive (both projects moved from the LRSA Fund 251). The \$265K encumbered comprises \$68K for the downtown portion of the 2-way conversion of Main and Michigan/St. Joseph streets from Chippewa to LaSalle (the former IN-933), \$1K for the Olive-Sample overpass. There remains a \$173K encumbrance for utility relocation for the US 31 construction on the south side of town; this encumbrance may be closed out soon. Due to an error recording a change order, this fund paid \$65K in error toward the 2-way conversion. This amount was recovered from the TIF Bond in May.</p>							

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Morris Performing Arts Center Capital	Month	December
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Fund/Department Number	416	Date Updated	1/26/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	101,781	15,203	101,781	61,164	-	-	100%
Interest Earnings	4,965	449	4,856	2,969	-	109	98%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	106,746	15,652	106,637	64,133	-	109	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	30,000	-	9,534	30,025	958	19,508	35%
Services	48,923	-	23,996	32,803	7,686	17,241	65%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	78,923	-	33,530	62,828	8,644	36,749	53%
Net	27,823	15,652	73,107	1,305	(8,644)	(36,640)	
Cash Balance			588,797	515,940			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

This fund was established for the purpose of renovating, remodeling, or, otherwise improving the facilities and / or service to the patrons of the Morris Performing Arts Center. There is no staffing for this fund. Funds in this account are received from a per ticket surcharge included on every sold ticket.

Explain Significant Spending on Capital Projects Below:

There are no Capital projects budgeted for this year.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Community Revitalization Enhancement District	Month	December
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Fund/Department Number	434	Date Updated	1/27/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	690	-	635	360	-	55	92%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	690	-	635	360	-	55	92%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	7,794	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	3,200	63	3,039	-	-	161	95%
Total Expenditures	3,200	63	3,039	7,794	-	161	95%
Net	(2,510)	(63)	(2,404)	(7,434)	-	(106)	
Cash Balance			-	2,404			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

CRED is derived from State sale taxes generated within the CRED district (within Studebaker/Oliver area) up to a maximum \$1M annually through 2015. The distribution is made once a year in October and amount fluctuates significantly (note historical revenues). Fund did not have sufficient revenue last few years to make full debt payment so COIT had to make a portion of the payments. Transferred remaining cash to COIT will work with Controller to close this fund.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Palais Royale Historic Preservation	Month	December
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Fund/Department Number	450	Date Updated	1/26/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	17,000	1,733	15,753	12,864	-	1,247	93%
Interest Earnings	761	70	743	388	-	18	98%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	17,761	1,804	16,497	13,252	-	1,264	93%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	17,761	1,804	16,497	13,252	-	1,264	93%
Cash Balance			92,747	76,297			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:

This fund is established to help maintain the Palais Royale. Funding is through a portion of revenues received from functions held at the Palais.

Explain Significant Spending on Capital Projects Below:

No Capital spending in this fund.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Football Hall of Fame Capital	Month	December
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Fund/Department Number	677	Date Updated	1/27/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,100	398	4,607	3,112	-	493	90%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	48,709	-	48,709	-	-	1	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	53,809	398	53,316	3,112	-	493	99%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	1,000	-	-	-	-	1,000	0%
Services	83,801	1,601	60,752	59,456	1,090	21,958	74%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	84,801	1,601	60,752	59,456	1,090	22,958	73%
Net	(30,992)	(1,203)	(7,437)	(56,343)	(1,090)	(22,465)	
Cash Balance			494,570	502,111			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

The Hall of Fame Capital fund covers maintenance and utilities expense on the building incurred by the City, including costs of the building after the Hall of Fame ceased operations in South Bend at the end of 2012. Deal struck to sell building in 2015---to close in 2016. Our expenses are utilities until August and a contingency for furnace units during first couple years under new ownership.

Under the terms of a lease of the former Hall of Fame to a private developer, money will be received into this fund beginning in 2016 through 2020. Any cash balance remaining in the fund will then revert to the General Fund (101) to cover a portion of a \$1.75 million inter-fund loan.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Emergency Medical Services Capital	Month	December
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Fund/Department Number	287	Date Updated	1/24/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	3,228,018	-	2,460,775	2,869,467	-	767,243	76%
Interest Earnings	30,500	2,956	29,729	3,511	-	771	97%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,258,518	2,956	2,490,504	2,872,979	-	768,014	76%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	703,776	-	428,228	-	184,010	91,538	87%
Debt Service	121,999	-	121,746	-	-	253	100%
Capital	2,354,611	5,452	883,236	300,738	1,274,311	197,064	92%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,180,386	5,452	1,433,210	300,738	1,458,321	288,855	91%
Net	78,132	(2,496)	1,057,294	2,572,240	(1,458,321)	479,159	
Cash Balance			3,629,534	2,572,240			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

The revenues in this account are generated through user fees for the South Bend Fire Department EMS division. These funds are used for capital purchases such as fire apparatus, ambulances and major construction projects. There are no employees associated with this fund.

Explain Significant Spending on Capital Projects Below:

Planned purchase of ambulance, replacement cardiac monitors, fleet vehicle.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Emergency Medical Services Operating	Month	December
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Fund/Department Number	288	Date Updated	1/24/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	135,288	-	-	0%
Charges for Services	5,522,212	364,103	5,518,994	5,088,370	-	3,218	100%
Interest Earnings	21,115	1,725	19,696	19,490	-	1,419	93%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	170,197	4,383	101,353	51,091	-	68,844	60%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,713,524	370,211	5,640,043	5,294,240	-	73,481	99%
Expenditures							
Personnel	4,983,238	800,576	4,982,395	4,740,168	-	843	100%
Supplies	276,861	18,222	253,433	266,488	12,485	10,943	96%
Services	427,051	61,563	349,302	354,787	3,833	73,917	83%
Debt Service	453,493	-	451,437	452,937	1,093	963	100%
Capital	-	-	-	149,003	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,140,643	880,360	6,036,567	5,963,383	17,411	86,665	99%
Net	(427,119)	(510,149)	(396,524)	(669,143)	(17,411)	(13,184)	
Cash Balance			1,755,548	2,210,747			

Staffing		
Full Time	51.00	51.00
Part-Time /Seasonal/Temporary	-	-
Total	51.00	51.00

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

The revenues in this account are generated through user fees for the South Bend Fire Department EMS division, Training Bureau, and Inspections. This Fund captures personnel and operating expenses primarily for Emergency Medical Services division and reflects a portion of the cost associated with operating ambulances.

Explain Significant Spending on Capital Projects Below:

None

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Consolidated Building Fund	Month	December
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Fund/Department Number	600	Date Updated	1/25/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,800,501	193,722	1,788,129	1,864,406	-	12,372	99%
Interest Earnings	20,000	2,219	19,491	6,892	-	509	97%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	52	-	-	0%
Other Income	46,466	549	27,184	37,377	-	19,282	59%
Transfers In	2,110,068	400	2,110,468	2,663,144	-	(400)	100%
Total Revenue	3,977,035	196,891	3,945,272	4,571,871	-	31,763	99%
Expenditures							
Personnel	2,597,450	265,618	2,366,613	2,244,995	-	230,837	91%
Supplies	120,530	9,142	75,490	115,406	4,511	40,528	66%
Services	909,639	40,500	680,069	1,030,773	22,892	206,678	77%
Debt Service	46,573	169	33,442	21,452	57	13,075	72%
Capital	70,285	-	70,285	-	-	-	100%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,744,477	315,429	3,225,899	3,412,627	27,460	491,118	87%
Net	232,558	(118,538)	719,373	1,159,244	(27,460)	(459,355)	
Cash Balance			2,613,789	1,891,132			

Staffing		
Full Time	37.00	37.00
Part-Time /Seasonal/Temporary	2.00	2.00
Total	39.00	39.00

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:

This fund now comprises the Consolidated Building Department, Code Enforcement and Animal Control. Code and Animal Control are managed together but are run separately from the Building Department per Council's wishes. The \$2.6 million transfer is from the EDIT Fund to cover Code and Animal Control activities which, unlike the Consolidated Building Department, are not enterprises by nature.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Parking Garages	Month	December
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Fund/Department Number	601	Date Updated	1/26/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,066,976	66,132	993,696	968,418	-	73,280	93%
Interest Earnings	8,500	724	6,786	6,709	-	1,714	80%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	7	-	113	20	-	(106)	1614%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,075,483	66,856	1,000,594	975,147	-	74,889	93%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,106,183	6,107	670,990	1,345,792	213,348	221,845	80%
Debt Service	248,250	-	-	-	-	248,250	0%
Capital	39,038	-	-	62,367	39,036	2	100%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,393,471	6,107	670,990	1,408,159	252,384	470,096	66%
Net	(317,988)	60,749	329,604	(433,012)	(252,384)	(395,208)	
Cash Balance			968,528	639,642			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:

Operations under outside contract with Downtown South Bend, Inc. so all expenses except capital and debt service are shown under Services line. Renovation held up as bids were over budget. Debt service will be postponed until 2018.

Explain Significant Spending on Capital Projects Below:

Encumbrances cover study to determine improvements to be made \$1,500,000 from Major Moves and additional \$587,000 from TIF will be available for necessary improvements in 2016 and 2017.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Solid Waste Operations	Month	December
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Fund/Department Number	610	Date Updated	1/25/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	5,808,249	442,933	5,511,281	5,003,801	-	296,968	95%
Interest Earnings	3,600	363	3,096	2,162	-	504	86%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	52,141	156	50,678	361,072	-	1,463	97%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,863,990	443,452	5,565,056	5,367,035	-	298,934	95%
Expenditures							
Personnel	1,566,895	180,273	1,529,342	1,656,182	-	37,553	98%
Supplies	334,261	18,686	309,670	283,986	23,033	1,558	100%
Services	3,021,659	206,905	2,875,997	2,821,444	2,219	143,444	95%
Debt Service	19,400	-	9,700	49,000	9,700	-	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	925,197	262,000	925,000	659,600	-	197	100%
Total Expenditures	5,867,412	667,865	5,649,709	5,470,212	34,951	182,752	97%
Net	(3,422)	(224,413)	(84,653)	(103,177)	(34,951)	116,182	
Cash Balance			193,005	318,912			

Staffing		
Full Time	26.20	24.20
Part-Time /Seasonal/Temporary	3.00	3.00
Total	29.20	27.20

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

This Enterprise Fund charges City residents a monthly fee to pick up and dispose of their trash at area landfills and recycling centers. The operations of Solid Waste are funded by these user fees. Transfers out to Fund 611 are made to pay debt service obligations.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Solid Waste Capital	Month	December
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Fund/Department Number	611	Date Updated	1/25/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	300,000	-	300,000	-	-	-	100%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,350	30	1,149	113	-	201	85%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	925,197	262,000	925,000	659,600	-	197	100%
Total Revenue	1,226,547	262,030	1,226,149	659,713	-	398	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	925,197	218	890,145	694,470	-	35,053	96%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	925,197	218	890,145	694,470	-	35,053	96%
Net	301,350	261,811	336,004	(34,757)	-	(34,654)	
Cash Balance			335,856	442			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:

The purpose of this fund is to pay for capital items, such as trash trucks, used in the day to day operations of Solid Waste. Other than a small amount of interest income, revenue for this fund typically comes from dollars transferred in from the Solid Waste Operations Fund #610 on an as needed basis. A State grant for \$300,000 was received in April to help defray the cost of the ongoing upgrade of trash trucks from diesel to compressed natural gas fueled units.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Operations	Month	December
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Fund/Department Number	620	Date Updated	1/24/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	15,143,116	1,095,161	15,041,062	14,288,228	-	102,054	99%
Interest Earnings	35,000	2,643	30,590	24,939	-	4,410	87%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	136,000	17,001	65,875	61,847	-	70,125	48%
Transfers In	53,500	5,424	45,514	43,661	-	7,986	85%
Total Revenue	15,367,616	1,120,230	15,183,041	14,418,676	-	184,575	99%
Expenditures							
Personnel	5,358,541	563,345	5,116,862	4,669,609	-	241,679	95%
Supplies	1,605,677	73,939	1,180,470	1,386,060	221,432	203,775	87%
Services	5,467,876	333,457	4,549,935	4,507,263	404,681	513,260	91%
Debt Service	123,282	1,349	121,104	8,124	-	2,178	98%
Capital	-	-	-	-	-	-	0%
Transfers Out	4,492,281	384,184	4,488,925	4,285,016	-	3,356	100%
Total Expenditures	17,047,657	1,356,274	15,457,295	14,856,072	626,113	964,249	94%
Net	(1,680,041)	(236,044)	(274,254)	(437,397)	(626,113)	(779,674)	
Cash Balance			3,801,473	3,889,248			

Staffing		
Full Time	72.30	69.80
Part-Time /Seasonal/Temporary	4.00	1.50
Total	76.30	71.30

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

The purpose of this fund is to account for all revenue and operational expense 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. The rise in the Charges For Services revenue compared to 2015 is attributed to 104.6 MG of additional water pumpage for the year. Including sprinkler meters being billed six times per year versus the previous practice of 3 times annually. Less monies was received from Other Income sources such as scrap metal sales and hydrant hit reimbursements than was budgeted for in "16".

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Capital				Month	December	
Fund/Department Number	622				Date Updated	1/24/2017	
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	28,000	2,064	25,424	17,400	-	2,576	91%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	28,000	2,064	25,424	17,400	-	2,576	91%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	821,797	-	318,317	262,273	422,466	81,014	90%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	821,797	-	318,317	262,273	422,466	81,014	90%
Net	(793,797)	2,064	(292,893)	(244,873)	(422,466)	(78,438)	
Cash Balance			2,582,972	2,876,026			
Staffing							
Full Time	-	-					
Part-Time /Seasonal/Temporary	-	-					
Total	-	-					
Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:							
This fund is used for acquiring, constructing, and improving fixed assets.							
Explain Significant Spending on Capital Projects Below:							
Spent YTD: IVR System Upgrade \$14,675 Mid-size car (4) - \$93,336 Cargo Van (3) \$65,697 3 1/2 Tn Utility Truck (1) \$144,609 Encumb: Meter Reading Mobile Management Software (1) \$18,188, Double Cab Truck (2) \$88,840, Dump Truck (1) \$177,777 1 Tn 2WD Dump Truck (1) \$48,493 Concrete/Asphalt Saw (1) \$23,098 Engineering Design Services-NS Well #1 Replacement Project							

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Bond Capital	Month	December
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Fund/Department Number	623	Date Updated	1/24/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	544	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	544	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	86,470	-	-	0%
Services	-	-	-	36,843	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	59,529	-	-	0%
Transfers Out	-	-	-	240	-	-	0%
Total Expenditures	-	-	-	183,082	-	-	0%
Net	-	-	-	(182,538)	-	-	-
Cash Balance							

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

The purpose of this fund is to segregate the use of bond proceeds that are applied to the acquisition, construction and installation of certain additions, extension and improvements. Revenue bonds were issued in June 2012 with an aggregate principal of \$8,300,000. The cash proceeds were fully expended at July 14, 2015.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Customer Deposit	Month	December
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Fund/Department Number	624	Date Updated	1/24/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	15,000	1,229	13,911	8,595	-	1,089	93%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	15,000	1,229	13,911	8,595	-	1,089	93%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	13,400	1,514	12,228	9,709	-	1,172	91%
Total Expenditures	13,400	1,514	12,228	9,709	-	1,172	91%
Net	1,600	(285)	1,683	(1,114)	-	(83)	
Cash Balance			1,541,423	1,509,816			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

The purpose of this fund is to retain security deposits collected from customers when establishing new service. Upon termination of service, these deposits are released and credited against final bills.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Sinking	Month	December
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Fund/Department Number	625	Date Updated	1/24/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	7,600	1,480	7,290	6,262	-	310	96%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	2,046,081	170,505	2,046,060	2,043,540	-	21	100%
Total Revenue	2,053,681	171,985	2,053,350	2,049,802	-	331	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	2,046,081	1,653,290	2,000,304	2,043,788	-	45,777	98%
Capital	-	-	-	-	-	-	0%
Transfers Out	7,600	1,490	7,294	6,265	-	306	96%
Total Expenditures	2,053,681	1,654,780	2,007,598	2,050,053	-	46,083	98%
Net	-	(1,482,794)	45,752	(250)	-	(45,752)	
Cash Balance			50,069	4,398			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:

The purpose of this fund is to disburse principal and interest payments on obligated debt to paying agent trustees. The source of monies for debt repayment are transfers from the water utility operating fund 620. 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. Refunding Bonds were issued in December for the outstanding amount due on the 2000 Bonds and the 2006 Bonds. The Par value of the Waterworks Refunding Bonds of 2016 is \$3,300,000.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Bond Reserve	Month	December
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Fund/Department Number	626	Date Updated	1/24/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	16,000	1,339	14,781	6,166	-	1,219	92%
Bond Proceeds	330,000	330,000	330,000	-	-	-	100%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	346,000	331,339	344,781	6,166	-	1,219	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	550,448	550,448	550,448	-	-	-	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	14,500	-	6,531	13,281	-	7,969	45%
Total Expenditures	564,948	550,448	556,979	13,281	-	7,969	99%
Net	(218,948)	(219,109)	(212,198)	(7,115)	-	(6,750)	
Cash Balance			1,424,915	1,637,116			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

The purpose of this fund is to ensure compliance with certain debt service bond covenants. Balance in fund is determined by debt service financing arrangements at bond issuance. The 2016 annual maximum reserve requirement is satisfied. Waterworks Refunding Bonds of 2016 were issued in December. A portion of the proceeds totaling \$330,000 was used to fund the debt service requirement.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Reserve Operations & Maintenance	Month	December
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Fund/Department Number	629	Date Updated	1/24/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	23,000	1,966	21,912	12,703	-	1,088	95%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	227,461	-	227,461	150,228	-	-	100%
Total Revenue	250,461	1,966	249,373	162,931	-	1,088	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	21,000	2,420	19,461	14,406	-	1,539	93%
Total Expenditures	21,000	2,420	19,461	14,406	-	1,539	93%
Net	229,461	(455)	229,912	148,525	-	(451)	
Cash Balance			2,457,950	2,228,964			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

The purpose of this fund is to hold cash reserves to serve 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. The Cash Balance of this fund is equivalent to two months' worth of the amended annual operating expenditure budget in Fund 620, excluding transfers.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Repair Insurance	Month	December
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Fund/Department Number	640	Date Updated	1/26/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	608,145	53,338	626,821	606,291	-	(18,676)	103%
Interest Earnings	16,006	1,439	15,682	8,996	-	324	98%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	624,151	54,777	642,503	615,288	-	(18,352)	103%
Expenditures							
Personnel	188,900	16,873	155,284	158,499	-	33,616	82%
Supplies	41,569	2,924	21,234	18,403	3,740	16,595	60%
Services	335,487	52,861	330,763	265,438	1,905	2,819	99%
Debt Service	28,457	-	28,436	28,436	-	21	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	594,413	72,658	535,716	470,776	5,645	53,052	91%
Net	29,738	(17,881)	106,787	144,512	(5,645)	(71,403)	
Cash Balance			1,752,931	1,647,834			

Staffing		
Full Time	2.20	2.20
Part-Time /Seasonal/Temporary	-	-
Total	2.20	2.20

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

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. The program is set up so that the homeowner pays a maximum \$500.00 deductible toward the cost of the repair and the city pays the rest. This program is fully staffed with the hiring of a new Sewer Manager.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Works Operations	Month	December
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Fund/Department Number	641	Date Updated	1/25/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	38,705,245	3,188,143	38,347,604	35,907,391	-	357,641	99%
Interest Earnings	106,000	10,225	102,607	45,346	-	3,393	97%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	132,780	4,786	84,096	95,748	-	48,684	63%
Transfers In	35,808	4,556	35,808	23,677	-	-	100%
Total Revenue	38,979,833	3,207,710	38,570,116	36,072,162	-	409,718	99%
Expenditures							
Personnel	7,573,583	825,186	6,817,693	6,532,654	1,813	754,077	90%
Supplies	2,292,608	80,605	1,413,803	1,132,393	207,541	671,264	71%
Services	16,900,880	1,251,802	12,432,135	10,471,943	3,892,912	575,833	97%
Debt Service	679,685	663	614,376	393,046	41	65,268	90%
Capital	-	-	-	-	-	-	0%
Transfers Out	12,650,682	760,893	12,575,437	17,525,877	-	75,245	99%
Total Expenditures	40,097,438	2,919,149	33,853,444	36,055,914	4,102,307	2,141,687	95%
Net	(1,117,605)	288,561	4,716,671	16,248	(4,102,307)	(1,731,969)	
Cash Balance			13,289,872	8,996,120			

Staffing		
Full Time	93.24	92.01
Part-Time /Seasonal/Temporary	11.44	8.67
Total	104.68	100.68

Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:

This enterprise fund utilizes monthly fees received from residents and businesses to properly treat, transport, and dispose of generated sewage.

Explain Significant Spending on Capital Projects Below:

Capital spending for Sewage works is shown in Fund 642.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Works Capital				Month	December	
Fund/Department Number	642				Date Updated	1/25/2017	
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	72,500	6,111	71,137	34,993	-	1,363	98%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	2,487,000	-	2,487,000	8,000,000	-	-	100%
Total Revenue	2,559,500	6,111	2,558,137	8,034,993	-	1,363	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	37,895	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	7,631,946	92,232	4,077,475	3,012,469	3,198,455	356,016	95%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	7,631,946	92,232	4,077,475	3,050,364	3,198,455	356,016	95%
Net	(5,072,446)	(86,121)	(1,519,338)	4,984,629	(3,198,455)	(354,653)	
Cash Balance			7,204,341	8,723,058			
Staffing							
Full Time	-	-					
Part-Time /Seasonal/Temporary	-	-					
Total	-	-					
Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:							
This fund is used to purchase capital equipment and fund major renovations/restorations for the Wastewater and Sewer Departments. The primary source of income is from Sewage Works Operating Fund #641, which transfers funds here as needed.							
Explain Significant Spending on Capital Projects Below:							
Year to Date totals spent include: Final payment on completed Eastgate Lift Station replacement \$34,647, Sewer maintenance equipment \$118,032 Wastewater vehicles and plant maintenance equipment \$231,051, Wastewater Treatment Plant Primary Clarifier Rehab \$609,608, Wastewater Treatment Plant Grit/Screening Improvements \$1,030,150, and Digesters #1 & #3 Clean and Rehab \$1,791,162.							

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Works Reserve Operations & Maint.	Month	December
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Fund/Department Number	643	Date Updated	1/25/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	40,600	3,701	39,734	20,869	-	866	98%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	957,725	-	957,725	256,086	-	-	100%
Total Revenue	998,325	3,701	997,459	276,955	-	866	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	38,000	4,556	35,808	23,677	-	2,192	94%
Total Expenditures	38,000	4,556	35,808	23,677	-	2,192	94%
Net	960,325	(856)	961,651	253,278	-	(1,326)	
Cash Balance			4,627,379	3,668,277			

Staffing

Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
Total	-	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:

The purpose of this fund is to hold the equivalent of two month's of Sewage Works (Sewers & Wastewater) budgeted operating expenses in reserve. Funds were transferred into this fund in February and again this month to adjust the balance to stay in compliance. Interest earned on the fund balance is transferred to Sewage Works operating fund #641.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Sinking	Month	December
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Fund/Department Number	649	Date Updated	1/25/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	37,700	7,089	37,483	30,727	-	217	99%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	9,278,641	760,893	9,141,954	9,269,791	-	136,687	99%
Total Revenue	9,316,341	767,981	9,179,437	9,300,518	-	136,904	99%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	8,000	500	3,100	3,679	-	4,900	39%
Debt Service	9,266,298	-	9,165,415	9,282,435	-	100,883	99%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	9,274,298	500	9,168,515	9,286,114	-	105,783	99%
Net	42,043	767,481	10,921	14,404	-	31,122	
Cash Balance			814,230	804,674			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:

This fund is used to pay all debt service obligations for Wastewater and Sewers. Mandatory transfers in from Operating Fund 641 are done in specified amounts each month to satisfy bond covenants.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Debt Service Reserve	Month	December
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Fund/Department Number	653	Date Updated	1/25/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,280	1,357	6,009	3	-	(729)	114%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,280	1,357	6,009	3	-	(729)	114%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	3,181,211	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	3,181,211	-	-	0%
Net	5,280	1,357	6,009	(3,181,208)	-	(729)	-
Cash Balance			4,111,633	4,105,624			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:

This Debt Reserve fund is held in a separate account at Bank of NY Mellon Trust. The account was fully funded for existing debt in 2013. Due to the re-funding of three older Sewer Bonds in 2015, the required reserve now has a lower cash balance. A reconciliation of this account is done monthly.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Bond 2011	Month	December				
Fund/Department Number	659	Date Updated	1/25/2017				
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	60	1,952	4,801	-	48	98%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,000	60	1,952	4,801	-	48	98%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	9,606	-	-	8,064	-	9,606	0%
Debt Service	-	-	-	-	-	-	0%
Capital	223,083	-	182,169	1,364,229	11,617	29,297	87%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	232,689	-	182,169	1,372,292	11,617	38,903	83%
Net	(230,689)	60	(180,217)	(1,367,491)	(11,617)	(38,855)	
Cash Balance			51,587	231,542			
Staffing							
Full Time	-	-					
Part-Time /Seasonal/Temporary	-	-					
Total	-	-					
Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:							
<p>This Sewage Works Revenue Bond closed in October of 2011. The remaining cash balance has been nearly encumbered and is expected to be spent in 2016. The significant projects this bond has funded are listed below.</p>							
Explain Significant Spending on Capital Projects Below:							
<p>From issue late in 2011, this bond has funded numerous projects including Diamond Ave. Trunk Sewer, Phase II \$3.7 million, East Bank Sewer Separation, Phase II \$2.8 million, East Bank Sewer Separation, Phase III \$2.3 million, LaSalle School Area Sewer Separation, \$1.7 million, East Bank Sewer Separation, Phase III \$545,000, Southwood Sewer Separation, \$1,438,816, Diamond Ave. Trunk Sewer, Phase III \$248,000, St. Joseph River CSO Stabilization \$217,831, Secondary Clarifier Upgrade \$494,141, Wastewater Treatment Plant Digester Upgrade \$5,945,471.</p>							

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Bond 2012	Month	December
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Fund/Department Number	661	Date Updated	1/25/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	96,700	3,540	96,136	92,792	-	564	99%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	5	-	-	0%
Total Revenue	96,700	3,540	96,136	92,797	-	564	99%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	850,000	-	-	1,937	-	850,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	19,337,062	945,916	11,119,822	3,000,082	2,010,364	6,206,876	68%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	20,187,062	945,916	11,119,822	3,002,019	2,010,364	7,056,876	65%
Net	(20,090,362)	(942,376)	(11,023,686)	(2,909,222)	(2,010,364)	(7,056,312)	
Cash Balance			2,881,288	13,888,878			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:

Current year spending from this Bond has been for the CSO LTCP re-look \$546,537, East Bank Sewer Separation-Phase 5 \$694,063, WWTP Secondary Clarifier Modifications \$5,679,750, and WWTP Grit/Screening Improvements \$57,054.

Explain Significant Spending on Capital Projects Below:

Since issue through December 2015, projects funded from this Bond include: East Bank Sewer Separation-Phase 4 \$2.6 million, Diamond Ave. Sewer Separation Phase 3, \$2.6 million, Prairie Avenue Sewer Separation-Phase I \$600,445, Southwood Sewer Separation \$919,608, Fairfax Sewer \$70,022, East Bank Sewer Separation-Phase 5 \$1,318,385, Sewer Sensory Control Network \$193,609, Wastewater Treatment Plant Grit/Screening Improvements \$175,716, Secondary Clarifier Modifications \$2,507,856, CSO LTCP re-look \$1,714,206, and misc other \$2,070.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	2013A Cost of Issuance Fund	Month	December
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Fund/Department Number	664	Date Updated	1/18/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	40	-	32	26	-	8	79%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	40	-	32	26	-	8	79%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	4,550	-	4,538	-	-	12	100%
Total Expenditures	4,550	-	4,538	-	-	12	100%
Net	(4,510)	-	(4,506)	26	-	(4)	
Cash Balance			-	4,499			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

This fund was set up to pay the issue costs related to the re-funding of the 2004 Sewer bond and 1998 SRF Loan. Those costs were paid in 2013. The remaining cash balance was transferred to the debt service fund #649 to be used for loan payments.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	2015 Sewer Bond Issuance	Month	December
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Fund/Department Number	666	Date Updated	1/18/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	130	-	114	(76)	-	16	88%
Bond Proceeds	-	-	-	188,231	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	130	-	114	188,156	-	16	88%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	2,500	-	2,500	179,066	-	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	6,705	-	6,705	-	-	-	100%
Total Expenditures	9,205	-	9,205	179,066	-	-	100%
Net	(9,075)	-	(9,090)	9,090	-	16	
Cash Balance			-	58,067			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

This fund was set up to pay the legal and financial accounting costs associated with the refunding of the 2006, 2007, and 2007B Sewer bonds. Most of those expenses were paid in December, 2015. The cash balance in this fund was transferred to debt service fund #649 to be used for loan payments.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Century Center	Month	December
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Fund/Department Number	670	Date Updated	2/2/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	1,313,436	-	1,313,450	1,313,450	-	(14)	100%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	2,682,841	672,685	2,925,028	2,474,912	-	(242,187)	109%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	8,707	-	10,038	22,368	-	(1,331)	115%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,004,984	672,685	4,248,517	3,810,730	-	(243,533)	106%
Expenditures							
Personnel	2,316,849	251,207	2,232,918	2,094,960	-	83,931	96%
Supplies	641,267	65,717	663,721	593,542	-	(22,454)	104%
Services	1,281,152	117,610	1,247,091	1,331,099	-	34,061	97%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	79,676	-	79,676	-	-	-	100%
Total Expenditures	4,318,944	434,534	4,223,406	4,019,601	-	95,538	98%
Net	(313,960)	238,151	25,111	(208,871)	-	(339,071)	
Cash Balance			1,380,151	1,096,892			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

SMG has assumed management of Century Center effective July 1, 2013. One of their contractual duties is to reduce the operating deficit in the fund. Covered by hotel/motel tax revenue which is received twice per year. The first installment was received in February 2015. Other income includes charges to large conferences for electric costs.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Century Center Capital			Month	December		
Fund/Department Number	671			Date Updated	2/2/2017		
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	932	74	932	809	-	-	100%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	932	74	932	809	-	-	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	12,200	3,407	9,181	41,156	-	3,019	75%
Services	-	-	-	192,735	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	176,421	3,064	127,837	133,509	-	48,584	72%
Transfers Out	-	-	-	50,000	-	-	0%
Total Expenditures	188,621	6,471	137,018	417,400	-	51,603	73%
Net	(187,689)	(6,397)	(136,086)	(416,591)	-	(51,603)	
Cash Balance			865,986	1,002,072			
Staffing							
Full Time	-	-					
Part-Time /Seasonal/Temporary	-	-					
Total	-	-					
Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:							
<p>SMG contributed a one time amount of \$575,000 to cover capital expenses in August 2013. The remainder of these funds have been appropriated for spending during 2015. \$25,000 was appropriated to help pay for the Wall of Fame in conjunction with the South Bend Alumni Association. \$50,000 was transferred out to the new fund 672 for bond payments on the Energy Savings Contract.</p>							
Explain Significant Spending on Capital Projects Below:							
<p>A Qualified Energy Conservation Bond was taken out in May 2015. Approximately \$192,000 will be used as a down payment on the construction contract, thus reducing the amount necessary to be funded by bond issuance. The actual bond payments will be made with hotel/motel funds through a new fund, Century Center Energy Conservation Debt Service, that was seeded with a \$50,000 transfer from this fund in May.</p>							

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Century Center Energy Conservation Debt Svc	Month	December
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Fund/Department Number	672	Date Updated	2/2/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	157,742	55,821	163,588	32	-	(5,846)	104%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	79,676	-	79,676	50,000	-	-	100%
Total Revenue	237,418	55,821	243,264	50,032	-	(5,846)	102%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	111	111	111	-	-	-	100%
Debt Service	237,021	-	236,132	-	-	889	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	237,132	111	236,243	-	-	889	100%
Net	286	55,710	7,021	50,032	-	(6,735)	
Cash Balance			57,152	50,032			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

A Qualified Energy Conservation Bond was taken out in May 2015. The \$50,000 was transferred from the capital fund to set up the fund for future bond payments.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Central Services	Month	December
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Fund/Department Number	222	Date Updated	1/25/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	8,244,147	723,745	7,401,609	7,269,498	-	842,538	90%
Interest Earnings	10,725	733	10,080	6,840	-	645	94%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	58,099	11,868	55,239	103,935	-	2,860	95%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	8,312,971	736,347	7,466,928	7,380,273	-	846,043	90%
Expenditures							
Personnel	3,113,175	287,912	2,607,932	2,674,471	840	504,403	84%
Supplies	190,636	51,899	118,783	168,999	17,871	53,982	72%
Services	4,855,909	346,960	4,518,236	4,342,543	23,512	314,161	94%
Debt Service	16,740	835	13,227	4,965	-	3,513	79%
Capital	-	-	-	140,857	-	-	0%
Transfers Out	130,519	-	130,519	271,850	-	-	100%
Total Expenditures	8,306,979	687,606	7,388,697	7,603,685	42,223	876,058	89%
Net	5,992	48,740	78,231	(223,412)	(42,223)	(30,015)	
Cash Balance			1,419,407	1,329,793			

Staffing		
Full Time	42.00	39.00
Part-Time /Seasonal/Temporary	3.00	2.00
Total	45.00	41.00

Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:

The Central Services Division consists of six cost centers that provide a variety of services to other city departments, along with several local county, state and federal agencies. In December we had 1,481 vehicle repairs. Average Fuel prices for Dec. is \$1.83 for Unleaded and \$1.89 for Diesel. Budgeted amount per gallon is \$3.20. The Radio Shop's project was the AVL installation of all new radios without loss of service to all departments. Equipment Services continues to purchase new vehicles with compressed natural gas or hybrids. The Sustainability Office had only minor expenditures in December.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Central Services Capital	Month	December
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Fund/Department Number	224	Date Updated	1/25/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	934	34	913	79	-	21	98%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	130,519	-	130,519	271,850	-	-	100%
Total Revenue	131,453	34	131,432	271,929	-	21	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	42,800	-	22,299	29,190	20,000	501	99%
Services	60,019	-	10,495	17,222	19,325	30,199	50%
Debt Service	-	-	-	-	-	-	0%
Capital	202,765	-	173,396	38,598	-	29,369	86%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	305,584	-	206,190	85,010	39,325	60,069	80%
Net	(174,131)	34	(74,758)	186,919	(39,325)	(60,048)	
Cash Balance			111,965	186,635			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

Revenues are a transfer from Central Services fund 222., some expenses are carry overs from 2015.

Explain Significant Spending on Capital Projects Below:

Capital projects for 2015 including a roof replacement for the Equipment Services building (\$150,433), & Scanner/software for Inventory/fleet system for \$24,632 encumbrances were carried over to 2016. The 2016 Capital projects are: Radio tower repairs, new overhead door for garage, paving of lot, CNG compressor maintenance costs, inground hoists, new pressure washer.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Liability Insurance	Month	December
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Fund/Department Number	226	Date Updated	2/2/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	2,223,483	183,301	2,221,491	1,222,767	-	1,992	100%
Interest Earnings	42,600	3,772	42,151	29,150	-	449	99%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	23,300	-	14,187	95,248	-	9,113	61%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,289,383	187,073	2,277,829	1,347,166	-	11,554	99%
Expenditures							
Personnel	250,135	24,529	212,765	219,549	-	37,370	85%
Supplies	30,734	56	14,130	29,641	-	16,604	46%
Services	2,839,479	306,387	1,968,844	2,252,845	29,995	840,640	70%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,120,348	330,972	2,195,740	2,502,034	29,995	894,614	71%
Net	(830,965)	(143,899)	82,089	(1,154,869)	(29,995)	(883,060)	
Cash Balance			4,599,205	4,519,282			

Staffing		
Full Time	3.00	2.00
Part-Time /Seasonal/Temporary	-	1.00
Total	3.00	3.00

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

This internal service fund handles operations relating to business insurance and claims--property, liability, workers compensation, etc.--and the operation of the Safety and Risk Department. Revenues for this fund come from other City funds who pay a share proportionate to their expected expense. Personnel expenditures are for 2 Safety and Risk personnel and an attorney who processes claims for the City. The City has budgeted \$1 million in 2016 for expected liability claims, \$530,000 for excess coverage premiums for property insurance, and \$852,000 in expected workers compensation activities.

Explain Significant Spending on Capital Projects Below:

No capital expenditures are budgeted in 2016.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Take Home Vehicle Police	Month	December
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Fund/Department Number	278	Date Updated	1/27/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	48,000	6,240	56,100	61,660	-	(8,100)	117%
Interest Earnings	4,000	586	6,265	3,227	-	(2,265)	157%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	60,400	6,240	56,100	61,660	-	4,300	93%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	112,400	13,066	118,465	126,547	-	(6,065)	105%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	10,000	-	7,086	1,086	-	2,914	71%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,000	-	7,086	1,086	-	2,914	71%
Net	102,400	13,066	111,379	125,461	-	(8,979)	
Cash Balance			751,530	640,497			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

This fund charges police officers for liability insurance and gasoline costs for take home police vehicles. The cash reserve in this fund has increased in recent years and is expected to increase during 2016. Claims have been minimal in this fund since it was created. This fund is classified as an Internal Service Fund for financial reporting. Revenue for 2016 is less than 2015 due to the timing of biweekly payroll. The revenue is the amount deducted from officer pay for the vehicle take home program. In 2015 there were twenty seven payrolls paid through the end of December compared to twenty six in 2016.

Explain Significant Spending on Capital Projects Below:

None

2016 City of South Bend Monthly Financial Report

Fund/Department Name	311 Call Center	Month	December
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Fund/Department Number	279	Date Updated	2/2/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	499,358	50,321	487,897	-	-	11,461	98%
Total Revenue	499,358	50,321	487,897	-	-	11,461	98%
Expenditures							
Personnel	459,575	48,759	457,342	-	-	2,233	100%
Supplies	5,300	-	2,657	-	2,491	152	97%
Services	34,482	1,562	27,898	-	5,112	1,472	96%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	499,357	50,321	487,897	-	7,603	3,857	99%
Net	1	-	-	-	(7,603)	7,604	
Cash Balance							

Staffing		
Full Time	6.00	6.00
Part-Time /Seasonal/Temporary	2.00	2.00
Total	8.00	8.00

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:

This internal service fund is new in 2016. Expenses in previous years were charged to the General Fund. The fund is used to track operational revenues and expenditures of the 311 Call Center. Revenues are charges for services to the City departments that are served by the Call Center. The Call Center is still growing, so revenues will increase as more departments are served. Expenditures are predominantly related to salaries and benefits for the Call Center employees.

Explain Significant Spending on Capital Projects Below:

No capital spending planned for 2016.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Self-Funded Employee Benefits				Month	December		
Fund/Department Number	711				Date Updated	2/2/2017		
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget	
Revenue								
Property Taxes	-	-	-	-	-	-	0%	
Local Income Taxes	-	-	-	-	-	-	0%	
Other Taxes	-	-	-	-	-	-	0%	
Grants/Intergovernmental	-	-	-	-	-	-	0%	
Charges for Services	17,151,500	1,386,667	16,552,451	14,235,582	-	599,049	97%	
Interest Earnings	37,971	5,803	49,659	28,482	-	(11,688)	131%	
Bond Proceeds	-	-	-	-	-	-	0%	
Donations	-	-	-	-	-	-	0%	
Other Income	853,659	72,386	1,590,096	115,449	-	(736,437)	186%	
Transfers In	-	-	-	-	-	-	0%	
Total Revenue	18,043,130	1,464,856	18,192,207	14,379,514	-	(149,077)	101%	
Expenditures								
Personnel	4,316	-	-	10	-	4,316	0%	
Supplies	79,875	5,263	61,086	14,540	1,060	17,729	78%	
Services	1,512,949	12,658	1,370,067	732,080	6,290	136,592	91%	
Insurance	15,781,750	1,081,293	14,399,306	13,320,804	-	1,382,445	91%	
Debt Service	-	-	-	-	-	-	0%	
Capital	-	-	-	-	-	-	0%	
Transfers Out	-	-	-	-	-	-	0%	
Total Expenditures	17,378,890	1,099,214	15,830,459	14,067,433	7,350	1,541,082	91%	
Net	664,240	365,642	2,361,748	312,081	(7,350)	(1,690,158)		
Cash Balance			6,719,046	4,362,460				

Staffing

Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
Total	-	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:

This fund handles expenses relating to insurance and claims relating to employees: medical, dental, life, flex spending, etc. For the last several years expenses have significantly exceeded revenues (charges to City Departments and employees) so our cash balance has been eroding. This is not sustainable in the long-term and we need to address this situation. For the 2015 Budget, we increased employer and employee contributions significantly, which has been helping, although we are falling short of our revenue targets. Fortunately, claims costs have been lower than expected. A new Employee Wellness Center was opened on January 18, 2016 which is set in place with the understanding that the City should see a drop in claims expenses over time.

Explain Significant Spending on Capital Projects Below:

None

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Unemployment Compensation	Month	December
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Fund/Department Number	713	Date Updated	2/2/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	105,682	294	89,142	101,681	-	16,540	84%
Interest Earnings	1,600	242	2,564	1,397	-	(964)	160%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	107,282	536	91,706	103,077	-	15,576	85%
Expenditures							
Personnel	80,000	13,486	56,152	54,970	-	23,848	70%
Supplies	-	-	-	-	-	-	0%
Services	33,882	607	18,284	19,996	15,400	198	99%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	113,882	14,093	74,436	74,966	15,400	24,046	79%
Net	(6,600)	(13,556)	17,270	28,112	(15,400)	(8,470)	
Cash Balance			286,049	268,873			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

This fund charges an allocation of 0.25% of payroll to most departments to cover the cost of unemployment claims paid. For the 2015 budget, all outplacement services will be paid through this account. These were paid through the General Fund in previous years, however, due to the nature of outplacement claims, the Unemployment Fund is a more appropriate place from which to pay the costs. The Unemployment Compensation Fund is classified as an Internal Service Fund for financial reporting. Claims continue to be lower than anticipated.

Beginning in November 2016, the charge of 0.25% of payroll costs will be suspended due to the high cash reserves in the fund.

Explain Significant Spending on Capital Projects Below:

None

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Firefighters Pension	Month	December
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Fund/Department Number	701	Date Updated	2/2/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	4,866,271	-	4,866,271	5,039,025	-	-	100%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,500	925	2,858	2,660	-	1,642	64%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	6,280	1,600	6,279	2,667	-	1	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,877,051	2,525	4,875,408	5,044,353	-	1,643	100%
Expenditures							
Personnel	5,457,693	433,474	5,175,989	5,207,389	-	281,704	95%
Supplies	200	-	27	-	-	173	13%
Services	6,950	26	4,125	3,964	-	2,825	59%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,464,843	433,500	5,180,140	5,211,353	-	284,703	95%
Net	(587,792)	(430,976)	(304,732)	(167,000)	-	(283,060)	
Cash Balance			167,278	471,586			

Staffing

Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
Total	-	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:

The Fire Pension fund receives State of Indiana pension relief payments in June and September to reimburse the City for actual pension costs paid and reported in the previous year. For 2016, the total amount received was \$4,866,271.32. The first payment was received in June in the amount of \$2,434,635.66. The second payment was received in September in the amount of \$2,431,635.66.

Explain Significant Spending on Capital Projects Below:

No capital expenditures are purchased through this account.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Police Pension	Month	December
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Fund/Department Number	702	Date Updated	1/26/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	5,991,750	-	5,991,750	6,378,359	-	-	100%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	6,900	1,609	6,695	4,335	-	205	97%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	12,800	-	14,482	62	-	(1,682)	113%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,011,450	1,609	6,012,927	6,382,756	-	(1,477)	100%
Expenditures							
Personnel	6,789,198	512,702	6,373,654	6,332,115	-	415,544	94%
Supplies	800	-	67	-	-	733	8%
Services	7,400	-	4,073	3,992	-	3,327	55%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,797,398	512,702	6,377,793	6,336,107	-	419,605	94%
Net	(785,948)	(511,092)	(364,866)	46,649	-	(421,082)	
Cash Balance			791,162	1,155,658			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:

The Police Pension fund receives pension relief distributions from the State of Indiana to reimburse the City for pension costs paid and reported in the previous fiscal year. For 2016, the total amount received was \$5,991,750.09. The first payment was received in June in the amount of \$2,997,375.05. The second payment was received in September in the amount of \$2,994,375.04.

Explain Significant Spending on Capital Projects Below:

No capital expenditures are paid from this fund.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	City Cemetery				Month	December	
Fund/Department Number	730				Date Updated	1/24/2017	
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	150	23	261	164	-	(111)	174%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	150	23	261	164	-	(111)	174%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	20,000	-	-	-	-	20,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	20,000	-	-	-	-	20,000	0%
Net	(19,850)	23	261	164	-	(20,111)	
Cash Balance			28,752	28,498			
Staffing							
Full Time	-	-					
Part-Time /Seasonal/Temporary	-	-					
Total	-	-					
Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:							
This fund is designated for expenses specifically for the City Cemetery. Revenues were 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.							
Explain Significant Spending on Capital Projects Below:							
No funds were spent in 2016.							

2016 City of South Bend Monthly Financial Report

Fund/Department Name	River West Development Area (Airport TIF)	Month	December
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Fund/Department Number	324	Date Updated	1/27/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	18,159,311	8,389,858	18,159,311	16,293,240	-	-	100%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	396,000	-	396,000	492,000	-	-	100%
Grants/Intergovernmental	101,220	-	101,185	-	-	35	100%
Charges for Services	-	-	-	14,061	-	-	0%
Interest Earnings	413,706	21,622	278,753	212,580	-	134,953	67%
Bond Proceeds	-	-	-	7	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,111,985	25,718	1,014,736	2,901,696	-	97,249	91%
Transfers In	43,000	2,727	22,199	4,989,785	-	20,801	52%
Total Revenue	20,225,222	8,439,926	19,972,184	24,903,369	-	253,038	99%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	6,963,052	116,575	902,746	3,352,581	2,583,732	3,476,574	50%
Debt Service	6,217,896	444,225	6,217,396	6,467,952	-	501	100%
Capital	31,321,129	2,051,850	13,070,319	13,686,537	5,035,152	13,215,658	58%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	44,502,077	2,612,650	20,190,461	23,507,071	7,618,884	16,692,733	62%
Net	(24,276,855)	5,827,276	(218,276)	1,396,298	(7,618,884)	(16,439,695)	
Cash Balance			32,453,040	32,678,602			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:

Explain Significant Spending on Capital Projects Below:

In 2015, the major projects were: the Ameriplex lease, Bartlett Roundabout, Ignition Park infrastructure and Multi-tenant building, LaSalle Hotel, ND/GE Turbo Project, Nello, Noble Energy, Western Avenue Improvements, Patel Hotel, and Studebaker Environmental and Renaissance District. Thus far in 2016, major expenditures (other than debt service) include: \$1.88M for Ignition Park Infrastructure; \$1.5M for LaSalle Hotel; \$296K for Safe Routes to School @ Harrison School; \$830K for Advanced Center for Cancer Care; \$225K for Lippert; \$3.47M for Nello; \$442K for Western Restriping; \$175K for Hoffman Hotel; \$370K for Ignition Park Multi-Tenant Bldg; \$138K Ignition Park Land Improvements; \$130K for Bartlett Roundabout; \$229K for Coal Line Trail; \$798K for Patel Hotel/Plaza; \$294K Ameriplex Lease; \$500K Chet Waggoner Drive; \$1.5M Airport Authority; \$141K Ignition Park Signage.

2016 City of South Bend Monthly Financial Report

Fund/Department Name		Tax Incremental Financing (TIF) - Downtown			Month		December	
Fund/Department Number		420			Date Updated		2/2/2017	
		Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue								
Property Taxes		-	-	-	-	-	-	0%
Local Income Taxes		-	-	-	-	-	-	0%
Other Taxes		-	-	-	-	-	-	0%
Grants/Intergovernmental		-	-	-	-	-	-	0%
Charges for Services		-	-	-	-	-	-	0%
Interest Earnings		-	-	-	-	-	-	0%
Bond Proceeds		-	-	-	-	-	-	0%
Donations		-	-	-	-	-	-	0%
Other Income		-	-	-	-	-	-	0%
Transfers In		-	-	-	-	-	-	0%
Total Revenue		-	-	-	-	-	-	0%
Expenditures								
Personnel		-	-	-	-	-	-	0%
Supplies		-	-	-	-	-	-	0%
Services		-	-	-	-	-	-	0%
Debt Service		-	-	-	-	-	-	0%
Capital		-	-	-	-	-	-	0%
Transfers Out		-	-	-	4,088,473	-	-	0%
Total Expenditures		-	-	-	4,088,473	-	-	0%
Net		-	-	-	(4,088,473)	-	-	-
Cash Balance		-						
Staffing								
Full Time		-	-					
Part-Time /Seasonal/Temporary		-	-					
Total		-	-					
Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:								
In 2015 SBCDA is eliminated and all funds were distributed between Fund 324 River West and Fund 429 River East. This is the result of the TIF realignment.								
Explain Significant Spending on Capital Projects Below:								

2016 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - West Washington	Month	December
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Fund/Department Number	422	Date Updated	1/27/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	453,503	170,693	453,503	402,911	-	-	100%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	15,500	1,396	14,814	6,942	-	686	96%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	469,003	172,089	468,316	409,852	-	686	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	43,166	-	14,082	30,502	3,292	25,792	40%
Debt Service	-	-	-	-	-	-	0%
Capital	1,360,200	-	-	68,276	300,000	1,060,200	22%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,403,366	-	14,082	98,777	303,292	1,085,992	23%
Net	(934,363)	172,089	454,234	311,075	(303,292)	(1,085,306)	
Cash Balance			1,957,615	1,504,532			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:

Major Projects committed thus far in 2016 are: City Cemetery Project.

Explain Significant Spending on Capital Projects Below:

Major projects committed thus far in 2016 are: City Cemetery Project. Other TIF eligible development projects for this TIF area will be determined by department staff and the Mayor's office as the year progresses.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Redevelopment Retail & Leighton Plaza	Month	December
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Fund/Department Number	425	Date Updated	1/27/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,706	133	1,511	857	-	195	89%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	170,997	11,945	133,956	165,894	-	37,041	78%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	172,703	12,078	135,467	166,751	-	37,236	78%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	7,692	347	4,036	7,390	-	3,656	52%
Services	118,862	18,147	112,586	123,071	-	6,276	95%
Debt Service	-	-	-	-	-	-	0%
Capital	43,852	-	40,850	-	-	3,002	93%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	170,406	18,494	157,473	130,461	-	12,933	92%
Net	2,297	(6,416)	(22,006)	36,290	-	24,303	
Cash Balance			186,518	208,565			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:

Operations under outside contract with Bradley Co.

Explain Significant Spending on Capital Projects Below:

Replacing HVAC units and making improvements to space to house Linden Grill.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - Central Medical Service Area	Month	December
Fund/Department Number	426	Date Updated	1/27/2017

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	-	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	2,294,533	-	-	0%
Total Expenditures	-	-	-	2,294,533	-	-	0%
Net	-	-	-	(2,294,533)	-	-	0%
Cash Balance							

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

In 2015 Central Medical Service Area is eliminated and all funds were distributed to Fund 324 River West. This is the result of the TIF realignment.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	River East Development Area (NE Dev TIF)	Month	December
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Fund/Department Number	429	Date Updated	1/27/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	2,750,000	1,177,629	2,348,608	2,421,308	-	401,392	85%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	3,500	-	1,400	-	-	2,100	40%
Interest Earnings	87,000	5,434	69,442	34,796	-	17,558	80%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	72,001	-	68,401	19,357	-	3,600	95%
Transfers In	-	-	-	1,430,965	-	-	0%
Total Revenue	2,912,501	1,183,063	2,487,851	3,906,426	-	424,650	85%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	439,431	28,420	121,818	681,504	297,912	19,701	96%
Debt Service	-	-	-	-	-	-	0%
Capital	7,895,728	277,641	2,051,515	220,270	2,504,783	3,339,430	58%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	8,335,159	306,061	2,173,333	901,774	2,802,695	3,359,132	60%
Net	(5,422,658)	877,002	314,518	3,004,652	(2,802,695)	(2,934,481)	
Cash Balance			7,861,822	7,549,627			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:

Due to changes in boundary, this area now includes a portion of South Bend Central Development Area (Fund 420).

Explain Significant Spending on Capital Projects Below:

Projects committed to in 2016 include: East Bank Pase 5 CSO; NW Corner of Hill & Colfax; Perley School (Safe Routes to School). Expenditures thus far: \$1.58M East Bank CSO; \$270K for NW Corner of Hill/Colfax; \$210K Perley.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - Southside Development #1	Month	December
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Fund/Department Number	430	Date Updated	1/27/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	2,401,252	1,149,638	2,401,252	2,205,822	-	-	100%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	52,000	2,838	50,157	26,718	-	1,843	96%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,453,252	1,152,476	2,451,409	2,232,540	-	1,843	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	563,905	-	252,868	394,254	72,266	238,770	58%
Debt Service	-	-	-	-	-	-	0%
Capital	6,847,910	134,297	3,672,032	700,198	845,157	2,330,721	66%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	7,411,815	134,297	3,924,900	1,094,452	917,424	2,569,491	65%
Net	(4,958,563)	1,018,179	(1,473,491)	1,138,088	(917,424)	(2,567,648)	
Cash Balance			4,613,772	6,086,105			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:

Explain Significant Spending on Capital Projects Below:

Projects committed to in 2015 include: Chippewa Improvements, Fellows Street Corridor, Ireland & Miami Area Improvements, Ireland Road Acquisition Services, Main-Lafayette Crossover Connector and Safe Routes to School (Perley). Major expenditures in 2016 are: \$3.6M for construction of the Chippewa Roundabout; \$250K for Ireland & Miami Street Improvements

2016 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - Douglas Road	Month	December
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Fund/Department Number	435	Date Updated	1/27/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	345,262	113,973	345,262	270,758	-	-	100%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,350	13	1,094	408	-	256	81%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	256	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	346,612	113,986	346,356	271,422	-	256	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	13,012	-	100	-	4,216	8,696	33%
Debt Service	341,188	-	341,188	341,187	-	-	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	354,200	-	341,288	341,187	4,216	8,696	98%
Net	(7,588)	113,986	5,068	(69,765)	(4,216)	(8,440)	
Cash Balance			156,458	151,435			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

The Douglas Road TIF was established to develop the road and area near Brown Mackie College near the South Bend-Mishawaka border. The fund borrowed money from the City of Mishawaka (\$1,086,550) and Major Moves Fund 412 (\$1,000,000) to finance initial construction. The fund uses TIF tax revenue to repay the loans. During February 2015 the amounts due Mishawaka were paid in full and the amount due to Major Moves was \$787,402. Payments will now be accelerated on the Major Moves loan in order to pay it off early as well.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	River East Residential (NE Res TIF)	Month	December
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Fund/Department Number	436	Date Updated	1/27/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	3,932,948	1,871,545	3,932,947	3,129,681	-	1	100%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	211,000	-	210,999	210,999	-	1	100%
Interest Earnings	2,500	(442)	1,666	(537)	-	834	67%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,146,448	1,871,103	4,145,613	3,340,143	-	836	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	33,832	-	1,100	-	231	32,501	4%
Debt Service	3,396,168	-	3,368,178	3,425,628	-	27,990	99%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,430,000	-	3,369,278	3,425,628	231	60,491	98%
Net	716,448	1,871,103	776,335	(85,485)	(231)	(59,655)	
Cash Balance			2,392,145	1,617,553			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:

Debt Service is related to the Eddy Street Commons Project--payment on the ESC Bonds and reimbursement to Major Moves fund for project costs.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Redevelopment General	Month	December
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Fund/Department Number	433	Date Updated	1/27/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	152	7	80	59	-	72	52%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	152	7	80	59	-	72	52%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	4,500	-	329	1,447	-	4,171	7%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	4,500	-	329	1,447	-	4,171	7%
Net	(4,348)	7	(249)	(1,388)	-	(4,099)	
Cash Balance			8,438	8,689			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

This fund's sole expenditure is for general legal fees for DCI.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Certified Technology Park	Month	December
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Fund/Department Number	439	Date Updated	1/27/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	23,037	1,714	20,029	25,246	-	3,008	87%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	48,335	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	23,037	1,714	20,029	73,581	-	3,008	87%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	2,692,913	-	142,913	2,820,835	-	2,550,000	5%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,692,913	-	142,913	2,820,835	-	2,550,000	5%
Net	(2,669,876)	1,714	(122,884)	(2,747,254)	-	(2,546,992)	
Cash Balance			2,146,647	2,269,848			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:

Explain Significant Spending on Capital Projects Below:

Capital funds are to be expended in Ignition Park and Innovation Park. Current expenditures relate to Ignition Park signage.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Airport Urban Enterprise Zone	Month	December
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Fund/Department Number	454	Date Updated	1/27/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	3,900	305	3,474	2,180	-	426	89%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,900	305	3,474	2,180	-	426	89%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	50,000	-	-	-	-	50,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	50,000	-	-	-	-	50,000	0%
Net	(46,100)	305	3,474	2,180	-	(49,574)	
Cash Balance			382,423	379,043			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:

No significant issues. Possible expenditure for job training in Urban Enterprise Zone.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Blackthorn Operations	Month	December
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Fund/Department Number	619	Date Updated	2/2/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	119,297	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	119,297	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	181,484	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	19,744	-	-	0%
Total Expenditures	-	-	-	201,228	-	-	0%
Net	-	-	-	(81,931)	-	-	-
Cash Balance							

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:

The course has been sold to a private owner. The sale was completed in February 2015.

Explain Significant Spending on Capital Projects Below:

Equipment payments

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Redevelopment Bond - Airport Taxable	Month	December
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Fund/Department Number	315	Date Updated	1/27/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	14,000	829	9,471	5,989	-	4,529	68%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	14,000	829	9,471	5,989	-	4,529	68%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	14,000	1,021	8,312	6,740	-	5,688	59%
Total Expenditures	14,000	1,021	8,312	6,740	-	5,688	59%
Net	-	(192)	1,159	(751)	-	(1,159)	
Cash Balance			1,036,888	1,035,975			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

This is a debt service fund which exists only to satisfy debt service reserve requirements of the outstanding bond. Only activity is interest income which is promptly transferred out to the corresponding TIF fund (in this case fund 324). Any variance in the trend of interest income will be due to changes in City prevailing interest rates City is able to secure.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Coveleski Debt Service Reserve	Month	December
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Fund/Department Number	317	Date Updated	1/27/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,300	408	4,647	2,916	-	653	88%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,300	408	4,647	2,916	-	653	88%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	5,300	408	4,647	2,916	-	653	
Cash Balance			511,567	507,047			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

Debt service reserve fund. The fund is at the proper level per the bond financial advisor, Crowe Horwath. No additional transfers-in are needed. Any interest variations due to City policy on investments and increase in cash available to earn interest.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Redevelopment Bond - Palais Royale	Month	December
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Fund/Department Number	328	Date Updated	1/27/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	15,000	1,385	15,824	10,007	-	(824)	105%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	15,000	1,385	15,824	10,007	-	(824)	105%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	15,000	1,706	13,888	11,262	-	1,112	93%
Total Expenditures	15,000	1,706	13,888	11,262	-	1,112	93%
Net	-	(320)	1,936	(1,255)	-	(1,936)	
Cash Balance			1,732,472	1,730,946			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

This is a debt service fund which exists only to satisfy debt service reserve requirements of the outstanding bond. Only activity is interest income which is promptly transferred out to the corresponding TIF fund (324 - River West). Any variance in the trend of interest income will be due to changes in City prevailing interest rates City is able to secure.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - Southside Development #3	Month	December
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Fund/Department Number	432	Date Updated	1/27/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	19,183	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	52,700	3,872	45,372	31,555	-	7,328	86%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	52,700	3,872	45,372	50,737	-	7,328	86%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,000	-	-	201,724	-	1,000	0%
Debt Service	489,503	-	489,503	488,380	-	1	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	490,503	-	489,503	690,104	-	1,001	100%
Net	(437,803)	3,872	(444,131)	(639,367)	-	6,328	
Cash Balance			4,849,734	5,294,328			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

The purpose of this fund is to pay debt service. We will not be requesting additional funds from the TIF. The first opportunity to pay off the bond will be February 2017. The plan is to payoff the bond at that time along with the prepayment penalty. \$201,724 payment in 2015 is return of prior year taxes to St. Joseph County.

Explain Significant Spending on Capital Projects Below: