



**Period Ending:** **March 31, 2017**

**Issued By:** **Administration/Finance**

# **City of South Bend**

## **Monthly Departmental Financial Report**

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### **Distribution**

Mayor	Pete Buttigieg
Chief of Staff	James Mueller
Deputy Chief of Staff	Suzanna Fritzberg
Common Council	
Department Heads	
Fiscal Officers	
Controller	John Murphy
Deputy City Controller	Jennifer Hockenhull
Director of Treasury	Rahman Johnson
Sr Budget Analyst	Amy Shirk

**March 2017**

**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 18<sup>th</sup> 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 March 31, 2017, total revenue for the year was \$61,812,377, 19% of estimated revenue. As of March 31, 2016, total revenue received was \$48,260,398 within the same funds. Property taxes are received in June and December each year and are budgeted at \$75,958,124 for 2017. Local income tax (LOIT, COIT and EDIT) receipts are budgeted to be \$28.36 million in 2017, to be received in monthly installments of \$2.37 million. In March 2017, the City received a \$1 million Community Crossings grant from INDOT.

As of March 31, 2017, total expenditures were \$84,638,506 and outstanding encumbrances were \$40,304,155, a total of \$124,942,661 which represents 31% of the amended expenditure budget. Encumbrances are either holdovers from previous years or obligations for the remainder of the year. If encumbrances were excluded, expenditures were 21% of the amended expenditure budget at the end of the period. Total expenditures, excluding encumbrances, were \$69,059,863 as of March 31, 2016.

New for 2017, all costs associated with the Department of Innovation & Technology were consolidated into Fund 279, an internal service fund that already accounts for the 311 Call Center budget. Fund 265 was established to account for the receipt of the Community Crossings grant and matching revenue and for the payment of expenditures on eligible projects, per the Indiana State Board of Accounts.

Also, several funds were established to integrate the various trustees cash balances into the City’s regular accounting system.

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 Hockenull, Deputy City Controller (574) 235-9822.

**City of South Bend**  
**Monthly Department Financial Report**  
**REVENUE SUMMARY**  
**March 31, 2017**

Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
<b>City Funds</b>							
<b>General Fund</b>		<b>58,587,268</b>	<b>1,198,563</b>	<b>3,814,539</b>	<b>3,049,273</b>	<b>54,772,729</b>	<b>7%</b>
<b>Special Revenue</b>							
	102 Rainy Day	60,000	8,937	24,354	22,398	35,646	41%
	103 Excess Levy	-	-	-	7	-	0%
	201 Parks & Recreation	13,801,132	167,638	670,804	469,975	13,130,328	5%
	202 Motor Vehicle Highway	9,934,110	828,325	2,370,074	2,238,165	7,564,036	24%
	203 Recreation Nonreverting	1,381,787	213,432	364,134	291,347	1,017,653	26%
	209 Studebaker-Oliver Reverting Grants	104,000	34,113	59,981	34,638	44,019	58%
	210 Economic Development State Grants	73,512	18,311	18,820	20,246	54,692	26%
	211 Department of Community Investment (DCI)	2,291,309	39,598	444,475	726,631	1,846,834	19%
	212 Dept of Community Investment Grants	3,348,000	42,852	648,018	585,744	2,699,983	19%
	216 Police State Seizures	36,000	200	13,612	15,613	22,388	38%
	217 Gift, Donation, Bequest	175,800	69,994	121,991	500	53,809	69%
	218 Police Curfew Violations	1,000	24	68	119	932	7%
	219 Unsafe Building	793,757	26,129	190,283	445,894	603,474	24%
	220 Law Enforcement Continuing Education	221,500	30,754	78,364	86,075	143,136	35%
	221 Landlord Registration	1,000	1,245	3,775	-	(2,775)	378%
	227 Loss Recovery	9,000	851	2,322	2,562	6,678	26%
	249 Public Safety LOIT	7,473,618	623,084	1,868,809	1,699,376	5,604,809	25%
	251 Local Roads & Streets	1,344,000	130,547	325,873	518,440	1,018,127	24%
	257 LOIT Special Distribution	1,318,000	156,406	163,011	-	1,154,989	12%
	258 Human Rights Federal Grant	165,040	5,975	102,262	131,578	62,778	62%
	265 Local Road & Bridge Grant	-	1,000,000	2,000,000	-	(2,000,000)	0%
	271 Eastrace Waterway	22	1	3	3	19	15%
	273 Morris PAC / Palais Royale Marketing	18,300	1,132	1,749	4,223	16,551	10%
	280 Police Block Grants	-	3	9	10	(9)	0%
	281 Economic Develop Commission-Revenue Bonds	200	24	66	71	134	33%
	289 HAZMAT	10,000	23	63	83	9,937	1%
	291 Indiana River Rescue	45,500	12,724	29,145	26,945	16,355	64%
	294 Regional Police Academy	22,500	2,023	12,041	16,641	10,459	54%
	295 COPS MORE Grant	92,000	946	38,332	17,657	53,668	42%
	299 Police Federal Drug Enforcement	32,000	148	459	324	31,541	1%
	404 County Option Income Tax	10,963,839	1,163,973	2,956,565	2,673,428	8,007,274	27%
	408 Economic Development Income Tax	11,733,257	877,267	3,900,404	2,928,147	7,832,853	33%
	410 Urban Development Action Grant	6,110	493	1,353	1,604	4,757	22%
	655 Project Release	444,556	37,604	112,482	112,040	332,074	25%
	705 Police K-9 Unit	2,020	3	7	10	2,013	0%
<b>Special Revenue Total</b>		<b>65,902,869</b>	<b>5,494,780</b>	<b>16,523,707</b>	<b>13,070,495</b>	<b>49,379,162</b>	<b>25%</b>
<b>City Debt Service</b>							
	313 Football Hall of Fame Debt Service	938,228	23	79	28,029	938,149	0%
	755 South Bend Building Corp	2,643,214	210	1,326,996	-	1,316,218	50%
	757 Parks Bond Debt Service	391,482	124	65,287	-	326,195	17%
<b>City Debt Service Total</b>		<b>3,972,924</b>	<b>358</b>	<b>1,392,362</b>	<b>28,029</b>	<b>2,580,562</b>	<b>35%</b>
<b>Capital Project</b>							
	377 Professional Sports Development	732,000	115,357	196,222	286,125	535,778	27%
	401 Coveleski Stadium Capital	40,200	79	217	207	39,984	1%
	403 Zoo Endowment	200	44	119	127	81	60%
	405 Park Nonreverting Capital	339,850	571	5,311	2,124	334,539	2%
	406 Cumulative Capital Development	476,500	410	1,203	14,608	475,297	0%
	407 Cumulative Capital Improvement	435,000	301	150,862	150,801	284,138	35%
	412 Major Moves Construction	1,502,472	2,312	602,479	592,176	899,993	40%
	416 Morris Performing Arts Center Capital	104,000	13,666	26,766	16,197	77,234	26%
	434 Community Revitalization Enhancement District	-	-	-	156	-	0%
	450 Palais Royale Historic Preservation	17,100	428	2,522	2,613	14,578	15%
	677 Football Hall of Fame Capital	5,000	431	1,181	1,288	3,819	24%
<b>Capital Project Total</b>		<b>3,652,322</b>	<b>133,598</b>	<b>986,880</b>	<b>1,066,422</b>	<b>2,665,442</b>	<b>27%</b>
<b>Enterprise</b>							
	287 Emergency Medical Services Capital	1,285,000	3,021	1,806,922	1,314,585	(521,922)	141%
	288 Emergency Medical Services Operating	6,350,012	483,650	1,223,192	1,433,562	5,126,820	19%
	600 Consolidated Building Fund	3,968,666	154,187	905,999	867,300	3,062,667	23%
	601 Parking Garages	1,097,311	91,364	290,418	265,480	806,893	26%
	610 Solid Waste Operations	5,782,675	480,834	1,398,446	1,309,415	4,384,229	24%
	611 Solid Waste Capital	835,813	100,039	100,458	562,036	735,355	12%
	620 Water Works Operations	17,519,334	1,104,250	3,331,584	3,294,987	14,187,750	19%
	622 Water Works Capital	15,000	2,167	6,059	7,422	8,941	40%
	624 Water Works Customer Deposit	15,000	1,347	3,680	3,895	11,320	25%
	625 Water Works Sinking	2,054,891	164,321	493,435	512,245	1,561,456	24%
	626 Water Works Bond Reserve	16,000	1,235	3,462	4,143	12,538	22%
	629 Water Works Reserve Operations & Maintenance	174,500	2,292	157,307	233,261	17,193	90%
	640 Sewer Repair Insurance	621,788	55,305	164,574	159,382	457,214	26%
	641 Sewage Works Operations	37,171,904	3,129,813	9,499,477	9,157,085	27,672,427	26%
	642 Sewage Works Capital	4,887,000	5,255	415,282	22,105	4,471,718	8%
	643 Sewage Works Reserve Operations & Maint.	546,755	520,820	527,836	906,418	18,919	97%
	649 Sewage Sinking	9,177,024	1,526,979	2,291,357	2,286,075	6,885,667	25%
	653 Sewage Debt Service Reserve	4,400	1,176	2,132	637	2,268	48%
	659 Sewer Bond 2011	-	45	125	598	(125)	0%
	661 Sewer Bond 2012	50,000	2,530	7,111	35,432	42,889	14%
	664 2013A Cost of Issuance Fund	-	-	-	12	-	0%
	666 2015 Sewer Bond Issuance	-	-	-	85	-	0%
	670 Century Center	4,194,311	(225,009)	897,599	1,412,428	3,296,712	21%
	671 Century Center Capital	750	74	214	249	536	28%
	672 Century Center Energy Conservation Debt Svc	192,297	4	14	12	192,283	0%
<b>Enterprise Total</b>		<b>95,960,431</b>	<b>7,605,699</b>	<b>23,526,681</b>	<b>23,788,851</b>	<b>72,433,750</b>	<b>25%</b>
<b>Internal Service</b>							
	222 Central Services	8,308,569	710,659	2,074,725	1,871,950	6,233,844	25%
	224 Central Services Capital	287,600	89	246	476	287,354	0%
	226 Liability Insurance	3,557,591	245,267	775,164	576,462	2,782,427	22%
	278 Take Home Vehicle Police	4,000	660	1,796	28,440	2,204	45%
	279 311 Call Center	5,205,034	430,621	1,291,863	117,939	3,913,171	25%

**City of South Bend**  
**Monthly Department Financial Report**  
**REVENUE SUMMARY**  
**March 31, 2017**

Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
	711 Self-Funded Employee Benefits	17,795,850	1,500,195	4,475,013	4,144,244	13,320,837	25%
	713 Unemployment Compensation	83,000	244	675	3,593	82,325	1%
	<b>Internal Service Total</b>	<b>35,241,644</b>	<b>2,887,735</b>	<b>8,619,482</b>	<b>6,743,104</b>	<b>26,622,162</b>	<b>24%</b>
	<b>Trust &amp; Agency</b>						
	701 Firefighters Pension	5,217,138	-	419	1,061	5,216,719	0%
	702 Police Pension	6,136,500	5,915	9,526	2,773	6,126,974	0%
	730 City Cemetery	200	25	69	74	131	34%
	750 Equipment/Vehicle Leasing	5,500,000	375	673	-	5,499,327	0%
	751 Parks Bond Capital	7,500	539	908	-	6,592	12%
	753 Smart Streets Bond Capital	17,000	663	1,267	-	15,733	7%
	<b>Trust &amp; Agency Total</b>	<b>16,878,338</b>	<b>7,518</b>	<b>12,861</b>	<b>3,907</b>	<b>16,865,477</b>	<b>0%</b>
	<b>City Funds Total</b>	<b>280,195,796</b>	<b>17,328,250</b>	<b>54,876,513</b>	<b>47,750,082</b>	<b>225,319,283</b>	<b>20%</b>
	<b>Redevelopment Commission Controlled Funds</b>						
	<b>Tax Increment Financing</b>						
	324 TIF - River West Development Area (Airport)	22,763,295	87,148	284,201	193,687	22,479,094	1%
	422 TIF - West Washington	436,000	1,721	4,629	3,865	431,371	1%
	425 TIF - Leighton Plaza (Redevelop Retail)	197,014	10,498	35,160	35,726	161,854	18%
	429 TIF - River East Development Area (NE Dev)	3,065,400	11,342	23,968	19,395	3,041,432	1%
	430 TIF - Southside Development #1	3,881,127	4,388	572,145	15,537	3,308,982	15%
	432 TIF - Southside Development #3	6,000	791	7,921	13,344	(1,921)	132%
	435 TIF - Douglas Road	327,858	95	292	317	327,566	0%
	436 TIF - River East Residential (NE Res)	3,300,903	-	442	213,108	3,300,461	0%
	<b>Tax Increment Financing Total</b>	<b>33,977,597</b>	<b>115,983</b>	<b>928,758</b>	<b>494,980</b>	<b>33,048,839</b>	<b>3%</b>
	<b>Redevelopment</b>						
	433 Redevelopment General	135	7	20	22	115	15%
	439 Certified Technology Park	-	1,887	5,142	5,887	(5,142)	0%
	454 Airport Urban Enterprise Zone	3,900	336	916	978	2,984	23%
	754 Industrial Revolving Fund	210,000	21,526	21,526	-	188,474	10%
	<b>Redevelopment Total</b>	<b>214,035</b>	<b>23,757</b>	<b>27,605</b>	<b>6,887</b>	<b>186,430</b>	<b>13%</b>
	<b>Debt Service</b>						
	315 Redevelopment Bond - Airport Taxable	14,000	902	2,474	2,674	11,526	18%
	317 Coveleski Debt Service Reserve	5,000	450	1,225	1,309	3,775	25%
	328 Redevelopment Bond - Palais Royale	15,000	1,522	4,149	4,467	10,851	28%
	752 South Bend Redevelopment Authority	3,868,169	1,236,763	2,009,432	-	1,858,737	52%
	756 Smart Streets Debt Service	855,784	263	441	-	855,343	0%
	758 Erskine Village Debt Service	3,960,668	82	3,961,780	-	(1,112)	100%
	<b>Debt Service Total</b>	<b>8,718,621</b>	<b>1,239,982</b>	<b>5,979,501</b>	<b>8,449</b>	<b>2,739,120</b>	<b>69%</b>
	<b>Redevelopment Commission Controlled Funds Total</b>	<b>42,910,253</b>	<b>1,379,721</b>	<b>6,935,864</b>	<b>510,317</b>	<b>35,974,389</b>	<b>16%</b>
	<b>Grand Total</b>	<b>323,106,049</b>	<b>18,707,971</b>	<b>61,812,377</b>	<b>48,260,398</b>	<b>261,293,672</b>	<b>19%</b>

**City of South Bend**  
**Monthly Department Financial Report**  
**EXPENDITURE SUMMARY**  
**March 31, 2017**

Fund Type	Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>City Funds</b>								
<b>General Fund</b>								
	101-0101 Mayor's Office	872,923	57,827	174,762	160,919	119	698,042	20%
	101-0104 311 Call Center	-	-	-	2,224	-	-	0%
	101-0401 Administration & Finance	2,476,351	181,407	544,618	401,467	88,275	1,843,458	26%
	101-0404 Morris Performing Arts Center	1,271,039	47,613	202,543	252,973	10,948	1,057,548	17%
	101-0405 Palais Royale	530,200	10,824	65,884	123,487	11,278	453,039	15%
	101-0501 Legal Department	1,158,567	87,565	261,933	230,967	41,008	855,626	26%
	101-0602 Engineering	1,445,157	89,641	259,596	241,739	61,239	1,124,322	22%
	101-0801 Police Department	29,668,433	2,099,258	6,582,626	5,612,127	985,890	22,099,918	26%
	101-0901 Fire Department	21,111,466	1,582,606	4,694,536	4,194,034	259,661	16,157,269	23%
	101-0201 City Clerk	536,216	31,600	113,257	38,257	54,870	368,090	31%
	101-0301 Common Council	571,148	27,207	110,385	134,745	85,834	374,928	34%
	101-0302 WNIT Contract	43,000	-	-	-	43,000	-	100%
	101-0802 Communications Center	-	-	-	369,753	-	-	0%
	101-1008 Human Rights	425,805	32,484	110,454	84,714	10,778	304,574	28%
	101-1201 Code Enforcement	-	-	-	202,164	-	-	0%
	<b>General Fund Total</b>	<b>60,110,305</b>	<b>4,248,032</b>	<b>13,120,592</b>	<b>12,111,609</b>	<b>1,652,900</b>	<b>45,336,813</b>	<b>25%</b>
<b>Special Revenue</b>								
	103 Excess Levy	-	-	-	3,648	-	-	0%
	201 Parks & Recreation	13,885,317	824,801	2,777,299	2,633,356	785,026	10,322,992	26%
	202 Motor Vehicle Highway	11,565,531	585,340	2,210,909	2,384,624	527,079	8,827,543	24%
	203 Recreation Nonreverting	1,599,683	45,821	145,021	161,893	280,357	1,174,305	27%
	209 Studebaker-Oliver Reverting Grants	539,393	23,072	98,366	42,272	341,027	100,000	81%
	210 Economic Development State Grants	509,757	18,003	18,003	1,494,282	437,745	54,009	89%
	211 Department of Community Investment (DCI)	2,650,376	175,385	544,640	554,921	52,395	2,053,341	23%
	212 Dept of Community Investment Grants	5,455,838	21,621	697,447	544,667	1,730,113	3,028,278	44%
	216 Police State Seizures	36,000	-	-	-	-	36,000	0%
	217 Gift, Donation, Bequest	238,700	-	72,900	-	663	165,138	31%
	218 Police Curfew Violations	1,000	-	-	-	-	1,000	0%
	219 Unsafe Building	902,746	41,261	164,602	35,278	301,910	436,235	52%
	220 Law Enforcement Continuing Education	788,422	197,939	262,547	66,300	57,687	468,188	41%
	221 Landlord Registration	1,000	-	10	-	-	990	1%
	227 Loss Recovery	598,675	7,600	10,945	23,216	162,730	425,000	29%
	249 Public Safety LOIT	7,462,645	613,087	1,567,113	1,527,993	-	5,895,532	21%
	251 Local Roads & Streets	2,086,544	3,018	217,818	291,688	371,155	1,497,571	28%
	257 LOIT Special Distribution	3,757,457	1,050,366	1,093,717	-	533,740	2,130,000	43%
	258 Human Rights Federal Grant	201,773	7,767	28,060	36,562	19,271	154,442	23%
	265 Local Road & Bridge Grant	2,000,000	-	-	-	-	2,000,000	0%
	271 Eastrace Waterway	1,367	-	-	-	-	1,367	0%
	273 Morris PAC / Palais Royale Marketing	21,675	878	3,675	-	2,457	15,544	28%
	289 HAZMAT	10,431	-	685	-	2,439	7,307	30%
	291 Indiana River Rescue	89,349	231	1,904	6,121	31,607	55,838	38%
	294 Regional Police Academy	22,500	692	1,137	581	351	21,013	7%
	295 COPS MORE Grant	263,767	108,583	122,999	6,669	61,695	79,073	70%
	299 Police Federal Drug Enforcement	196,337	13,200	47,537	12,042	-	148,800	24%
	404 County Option Income Tax	12,071,593	840,369	3,283,528	3,751,682	1,127,570	7,660,495	37%
	408 Economic Development Income Tax	11,559,184	70,750	2,696,517	2,422,410	2,287,385	6,575,281	43%
	410 Urban Development Action Grant	126,144	-	30,702	146,068	-	95,442	24%
	655 Project Relief	525,416	3,684	109,300	20,160	876	415,240	21%
	705 Police K-9 Unit	2,020	-	-	-	-	2,020	0%
	244 Emergency Phone System	33,671	-	-	-	-	33,671	0%
	252 Excess Welfare Distribution	8	-	-	-	-	8	0%
	292 Police Grants	10,805	1,330	5,392	18,825	27,542	(22,129)	305%
	<b>Special Revenue Total</b>	<b>79,215,124</b>	<b>4,654,796</b>	<b>16,212,773</b>	<b>16,185,256</b>	<b>9,142,820</b>	<b>53,859,531</b>	<b>32%</b>
<b>City Debt Service</b>								
	313 Football Hall of Fame Debt Service	1,268,999	(3,265)	631,735	636,000	-	637,264	50%
	755 South Bend Building Corp	2,643,214	1,437,970	1,437,970	-	-	1,205,244	54%
	757 Parks Bond Debt Service	391,482	198,566	198,566	-	-	192,916	51%
	<b>City Debt Service Total</b>	<b>4,303,695</b>	<b>1,633,271</b>	<b>2,268,271</b>	<b>636,000</b>	<b>-</b>	<b>2,035,424</b>	<b>53%</b>
<b>Capital Project</b>								
	377 Professional Sports Development	827,955	-	468,440	473,088	-	359,515	57%
	401 Coveleski Stadium Capital	30,000	-	-	22,000	6,079	23,921	20%
	403 Zoo Endowment	49,688	-	-	-	49,400	288	99%
	405 Park Nonreverting Capital	228,024	22,621	85,745	1,948	39,117	103,161	55%
	406 Cumulative Capital Development	476,500	-	140,546	169,196	-	335,954	29%
	407 Cumulative Capital Improvement	372,250	-	185,125	184,125	-	187,125	50%
	412 Major Moves Construction	2,470,708	62	604	351,475	1,575,724	894,380	64%
	416 Morris Performing Arts Center Capital	106,144	1,645	2,053	12,931	9,567	94,524	11%
	450 Palais Royale Historic Preservation	5,000	-	-	-	-	5,000	0%
	677 Football Hall of Fame Capital	81,091	2,574	21,299	27,415	12,751	47,041	42%
	<b>Capital Project Total</b>	<b>4,647,360</b>	<b>26,901</b>	<b>903,812</b>	<b>1,242,178</b>	<b>1,692,639</b>	<b>2,050,909</b>	<b>56%</b>
<b>Enterprise</b>								
	287 Emergency Medical Services Capital	3,100,377	-	386,396	152,919	1,382,717	1,331,264	57%
	288 Emergency Medical Services Operating	6,117,914	401,753	1,196,785	1,327,177	69,923	4,851,207	21%
	600 Consolidated Building Fund	3,777,820	257,588	817,664	858,924	77,997	2,882,159	24%
	601 Parking Garages	1,247,254	4,482	109,415	229,526	1,004,123	133,716	89%
	610 Solid Waste Operations	5,662,910	388,501	1,190,284	1,393,911	327,490	4,145,137	27%
	611 Solid Waste Capital	1,135,613	218	433,832	262,258	-	701,781	38%
	620 Water Works Operations	17,727,254	1,136,283	3,896,505	3,692,519	847,060	12,983,689	27%
	622 Water Works Capital	1,414,466	13,775	303,490	-	109,653	1,001,323	29%
	624 Water Works Customer Deposit	15,000	1,347	3,395	1,927	-	11,605	23%
	625 Water Works Sinking	2,054,891	321	1,425	724	-	2,053,466	0%
	626 Water Works Bond Reserve	16,000	-	-	2,050	-	16,000	0%
	629 Water Works Reserve Operations & Maintenance	23,000	2,292	5,581	2,894	-	17,419	24%
	640 Sewer Repair Insurance	534,509	29,841	124,631	108,604	25,849	384,028	28%
	641 Sewage Works Operations	44,542,335	3,747,161	8,815,789	7,956,475	5,293,697	30,432,849	32%
	642 Sewage Works Capital	8,040,455	178,442	1,864,759	839,251	1,946,461	4,229,234	47%
	643 Sewage Works Reserve Operations & Maint.	30,000	4,065	10,225	4,911	-	19,775	34%
	649 Sewage Sinking	9,163,754	-	1,500	1,850	-	9,162,254	0%

**City of South Bend**  
**Monthly Department Financial Report**  
**EXPENDITURE SUMMARY**  
**March 31, 2017**

Fund Type	Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget
	659 Sewer Bond 2011	51,688	-	-	-	51,687	1	100%
	661 Sewer Bond 2012	3,010,364	113,521	283,471	1,707,327	2,052,748	674,145	78%
	666 2015 Sewer Bond Issuance	-	-	-	2,500	-	-	0%
	670 Century Center	4,194,310	(15,339)	616,165	956,640	-	3,578,145	15%
	672 Century Center Energy Conservation Debt Svc	192,297	-	-	-	-	192,297	0%
	<b>Enterprise Total</b>	<b>112,052,211</b>	<b>6,264,252</b>	<b>20,061,310</b>	<b>19,502,387</b>	<b>13,189,405</b>	<b>78,801,495</b>	<b>30%</b>
	<b>Internal Service</b>							
	222 Central Services	8,564,643	561,962	1,940,960	1,821,890	2,422,666	4,201,017	51%
	224 Central Services Capital	326,025	-	14,585	23,369	30,403	281,038	14%
	226 Liability Insurance	3,587,586	148,890	505,578	435,308	226,755	2,855,254	20%
	278 Take Home Vehicle Police	10,000	-	972	53	-	9,028	10%
	279 311 Call Center	5,205,034	205,525	737,935	118,119	521,614	3,945,485	24%
	711 Self-Funded Employee Benefits	17,803,200	951,392	3,354,619	4,014,463	928,225	13,520,357	24%
	713 Unemployment Compensation	84,105	4,389	18,468	14,567	11,000	54,637	35%
	<b>Internal Service Total</b>	<b>35,580,593</b>	<b>1,872,158</b>	<b>6,573,116</b>	<b>6,427,769</b>	<b>4,140,662</b>	<b>24,866,816</b>	<b>30%</b>
	<b>Trust &amp; Agency</b>							
	701 Firefighters Pension	5,098,269	396,201	1,181,165	1,236,364	-	3,917,104	23%
	702 Police Pension	6,423,889	523,297	1,547,536	1,696,645	-	4,876,353	24%
	730 City Cemetery	6,000	-	-	-	-	6,000	0%
	750 Equipment/Vehicle Leasing	5,500,000	489,584	1,472,626	-	-	4,027,374	27%
	751 Parks Bond Capital	3,500,000	211,200	274,356	-	-	3,225,644	8%
	753 Smart Streets Bond Capital	10,000,000	285,891	1,272,543	-	-	8,727,457	13%
	<b>Trust &amp; Agency Total</b>	<b>30,528,158</b>	<b>1,906,174</b>	<b>5,748,226</b>	<b>2,933,009</b>	<b>-</b>	<b>24,779,932</b>	<b>19%</b>
	<b>City Funds Total</b>	<b>326,437,446</b>	<b>20,605,582</b>	<b>64,888,100</b>	<b>59,038,209</b>	<b>29,818,426</b>	<b>231,730,920</b>	<b>29%</b>
	<b>Redevelopment Commission Controlled Funds</b>							
	<b>Tax Increment Financing</b>							
	324 TIF - River West Development Area (Airport)	39,618,887	1,434,861	5,906,309	7,267,599	6,836,928	26,875,650	32%
	422 TIF - West Washington	1,428,292	2,420	2,420	6,827	516,114	909,758	36%
	425 TIF - Leighton Plaza (Redevelop Retail)	158,166	4,480	18,923	15,986	-	139,243	12%
	429 TIF - River East Development Area (NE Dev)	10,602,696	101,171	173,959	97,847	2,402,597	8,026,141	24%
	430 TIF - Southside Development #1	6,917,426	17,419	176,073	297,025	725,891	6,015,462	13%
	432 TIF - Southside Development #3	4,878,795	-	3,961,667	365,835	-	917,128	81%
	435 TIF - Douglas Road	344,216	-	150,000	140,000	4,200	190,016	45%
	436 TIF - River East Residential (NE Res)	3,430,231	-	1,683,089	1,684,089	-	1,747,142	49%
	<b>Tax Increment Financing Total</b>	<b>67,378,709</b>	<b>1,560,351</b>	<b>12,072,439</b>	<b>9,875,208</b>	<b>10,485,729</b>	<b>44,820,541</b>	<b>33%</b>
	<b>Redevelopment</b>							
	433 Redevelopment General	4,500	-	-	-	-	4,500	0%
	439 Certified Technology Park	-	-	-	142,913	-	-	0%
	454 Airport Urban Enterprise Zone	50,000	-	-	-	-	50,000	0%
	754 Industrial Revolving Fund	157,000	14,437	14,437	-	-	142,563	9%
	<b>Redevelopment Total</b>	<b>211,500</b>	<b>14,437</b>	<b>14,437</b>	<b>142,913</b>	<b>-</b>	<b>197,063</b>	<b>7%</b>
	<b>Debt Service</b>							
	315 Redevelopment Bond - Airport Taxable	14,000	902	2,282	1,323	-	11,718	16%
	328 Redevelopment Bond - Palais Royale	15,000	1,522	3,828	2,211	-	11,172	26%
	752 South Bend Redevelopment Authority	4,603,405	2,004,503	2,739,739	-	-	1,863,666	60%
	756 Smart Streets Debt Service	855,784	394,784	394,784	-	-	461,000	46%
	758 Erskine Village Debt Service	4,521,918	3,961,668	4,522,897	-	-	(979)	100%
	<b>Debt Service Total</b>	<b>10,010,107</b>	<b>6,363,379</b>	<b>7,663,530</b>	<b>3,534</b>	<b>-</b>	<b>2,346,577</b>	<b>77%</b>
	<b>Redevelopment Commission Controlled Funds Total</b>	<b>77,600,316</b>	<b>7,938,167</b>	<b>19,750,406</b>	<b>10,021,654</b>	<b>10,485,729</b>	<b>47,364,181</b>	<b>39%</b>
	<b>Grand Total</b>	<b>404,037,762</b>	<b>28,543,749</b>	<b>84,638,506</b>	<b>69,059,863</b>	<b>40,304,155</b>	<b>279,095,101</b>	<b>31%</b>

**City of South Bend, Indiana  
Monthly Financial Report  
March 31, 2017**

<b>Department Name</b>	Mayor's Office	<b>Fund/Dept No.</b>	101-0101
<b>Fund Type</b>	General Fund	<b>Date Updated</b>	4/19/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	872,323	57,827	174,762	160,614	-	697,561	20%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	600	-	-	305	-	600	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>872,923</b>	<b>57,827</b>	<b>174,762</b>	<b>160,919</b>	<b>-</b>	<b>698,161</b>	<b>20%</b>
<b>Expenditures</b>							
Personnel	704,849	47,034	139,156	139,030	-	565,693	20%
Supplies	3,119	-	167	722	119	2,833	9%
Services	164,955	10,793	35,292	21,019	-	129,663	21%
Debt Service	-	-	147	147	-	(147)	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>872,923</b>	<b>57,827</b>	<b>174,762</b>	<b>160,919</b>	<b>119</b>	<b>698,042</b>	<b>20%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(119)</b>	<b>119</b>	
<b>Cash Balance</b>							

Staffing	Budget	Actual
Full Time	7.00	7.00
Part-Time /Seasonal/Temporary	2.00	1.00
<b>Total</b>	<b>9.00</b>	<b>8.00</b>

**Department Purpose:**

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

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

Increase over 2016 due mainly to the increase in Interfund Allocations for IT which allow for all departments to see the full cost of IT and other administration functions that they would not have seen in the past. Also, health insurance rose approximately 8% per employee.

**Explain Significant Spending on Capital Projects Below:**

**City of South Bend, Indiana  
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<b>Department Name</b>	311 Call Center	<b>Fund/Dept No.</b>	101-0104
<b>Fund Type</b>	General Fund	<b>Date Updated</b>	4/19/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	2,224	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	<b>2,224</b>	-	-	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	1,629	-	-	0%
Services	-	-	-	595	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	-	-	-	<b>2,224</b>	-	-	<b>0%</b>
<b>Net</b>	-	-	-	-	-	-	
<b>Cash Balance</b>							

**Department Purpose:**

In 2013, the Central 311 Call Center was established to handle citizen telephone calls in an efficient and effective manner. It provides citizens with a "one-stop" shop to contact city departments with inquiries and service requests.  
In 2016, the budget was moved to a new internal service fund (Fund 279).

**Explain Significant Revenue and Expenditure Changes/Variations Below:**

**Explain Significant Spending on Capital Projects Below:**



**City of South Bend, Indiana  
Monthly Financial Report  
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<b>Department Name</b>	City Clerk	<b>Fund/Dept No.</b>	101-0201
<b>Fund Type</b>	General Fund	<b>Date Updated</b>	4/17/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	536,216	31,600	113,257	100,296	-	422,959	21%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>536,216</b>	<b>31,600</b>	<b>113,257</b>	<b>100,296</b>	<b>-</b>	<b>422,959</b>	<b>21%</b>
<b>Expenditures</b>							
Personnel	349,234	24,695	74,363	77,603	-	274,871	21%
Supplies	7,800	839	1,261	3,801	2,161	4,378	44%
Services	179,182	6,066	37,633	18,892	52,709	88,840	50%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>536,216</b>	<b>31,600</b>	<b>113,257</b>	<b>100,296</b>	<b>54,870</b>	<b>368,090</b>	<b>31%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(54,870)</b>	<b>54,870</b>	
<b>Cash Balance</b>							

Staffing	Budget	Actual
Full Time	5.00	5.00
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>5.00</b>	<b>5.00</b>

**Department Purpose:**

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

We accomplish our mission by:

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

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

Expenditures are in line with budgeted expectations for 2017, encumbrances from 2016 account for the large differences.

**Explain Significant Spending on Capital Projects Below:**

**City of South Bend, Indiana  
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<b>Department Name</b>	<b>Common Council</b>	<b>Fund/Dept No.</b>	<b>101-0301</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>4/17/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	571,148	27,207	110,385	134,745	-	460,763	19%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>571,148</b>	<b>27,207</b>	<b>110,385</b>	<b>134,745</b>	<b>-</b>	<b>460,763</b>	<b>19%</b>
<b>Expenditures</b>							
Personnel	304,402	22,607	68,191	66,735	112	236,099	22%
Supplies	4,503	176	195	5,238	689	3,620	20%
Services	262,243	4,423	42,000	62,772	85,034	135,209	48%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>571,148</b>	<b>27,207</b>	<b>110,385</b>	<b>134,745</b>	<b>85,834</b>	<b>374,928</b>	<b>34%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(85,834)</b>	<b>85,834</b>	
<b>Cash Balance</b>							

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	9.00	9.00
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>9.00</b>	<b>9.00</b>

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

**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. Encumbrances from 2016 account for the large differences.

**Explain Significant Spending on Capital Projects Below:**

**City of South Bend, Indiana  
Monthly Financial Report  
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<b>Department Name</b>	WNIT Contract	<b>Fund/Dept No.</b>	101-0302
<b>Fund Type</b>	General Fund	<b>Date Updated</b>	4/19/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	43,000	-	-	-	-	43,000	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>43,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>43,000</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	43,000	-	-	-	43,000	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>43,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>43,000</b>	<b>-</b>	<b>100%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(43,000)</b>	<b>43,000</b>	
<b>Cash Balance</b>							

**Department Purpose:**

In 2012 the City, along with the City of Mishawaka and St. Joseph County, entered into an agreement with WNIT Public Television for the establishment and maintenance of a public access channel which is used to broadcast all public Common Council meetings, among other things. The allocation of costs is \$43,000 to South Bend, \$13,000 to Mishawaka and \$29,000 to Saint Joseph County. The current WNIT contract expires February 1, 2017.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**

This annual expenditure was previously paid from the Council department (101-0301) but was segregated upon the Council's request.

**Explain Significant Spending on Capital Projects Below:**

**City of South Bend, Indiana  
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<b>Department Name</b>	<b>Administration &amp; Finance</b>	<b>Fund/Dept No.</b>	<b>101-0401</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>4/19/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	2,464,301	181,399	532,356	387,919	-	1,931,945	22%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	12,050	8	12,262	13,548	-	(212)	102%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,476,351</b>	<b>181,407</b>	<b>544,618</b>	<b>401,467</b>	<b>-</b>	<b>1,931,733</b>	<b>22%</b>
<b>Expenditures</b>							
Personnel	2,053,815	146,912	437,998	363,787	-	1,615,817	21%
Supplies	25,158	656	5,246	5,177	9,058	10,854	57%
Services	392,299	33,840	100,105	31,233	79,217	212,977	46%
Debt Service	5,079	-	1,269	1,269	-	3,810	25%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,476,351</b>	<b>181,407</b>	<b>544,618</b>	<b>401,467</b>	<b>88,275</b>	<b>1,843,458</b>	<b>26%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(88,275)</b>	<b>88,275</b>	
<b>Cash Balance</b>							

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	23.00	22.00
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>23.00</b>	<b>22.00</b>

**Department Purpose:**  
Provide financial management and administrative services to City operations including finance and accounting services, human resources, risk management, benefit administration, and purchasing management.

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**  
The largest encumbrances for services is related to an outstanding contract for diversity consulting.  
  
The HR Generalist position was filled in March 2017. The Director of Human Resources position is still vacant, but expected to be filled in April 2017.

**Explain Significant Spending on Capital Projects Below:**

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<b>Department Name</b>	<b>Morris Performing Arts Center</b>	<b>Fund/Dept No.</b>	<b>101-0404</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>4/13/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	306,039	(136,359)	(79,050)	31,595	-	385,089	-26%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	463,000	63,178	136,657	75,669	-	326,343	30%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	502,000	120,793	144,936	145,710	-	357,064	29%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,271,039</b>	<b>47,613</b>	<b>202,543</b>	<b>252,973</b>	<b>-</b>	<b>1,068,496</b>	<b>16%</b>
<b>Expenditures</b>							
Personnel	510,299	20,024	106,364	174,606	-	403,935	21%
Supplies	7,697	91	2,660	2,347	2,095	2,942	62%
Services	753,043	27,498	93,519	76,020	8,853	650,671	14%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,271,039</b>	<b>47,613</b>	<b>202,543</b>	<b>252,973</b>	<b>10,948</b>	<b>1,057,548</b>	<b>17%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(10,948)</b>	<b>10,948</b>	
<b>Cash Balance</b>							

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	6.60	6.00
Part-Time /Seasonal/Temporary	4.00	4.00
<b>Total</b>	<b>10.60</b>	<b>10.00</b>

**Department Purpose:**  
This department accounts for the operating costs of the Morris Performing Arts Center, the Premier Performing Arts Center in this region of the country. It provides improved quality of life to the City citizens, serves as an economic catalyst in the City, and fosters historic preservation of landmark City venues.

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**  
Starting with 2017, the position of Executive Administrative Assistant was replaced with Operations Manager.

**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.

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<b>Department Name</b>	Palais Royale	<b>Fund/Dept No.</b>	101-0405
<b>Fund Type</b>	General Fund	<b>Date Updated</b>	4/13/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	171,298	(2,285)	17,165	97,663	-	154,133	10%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	332,072	11,196	44,812	19,767	-	287,260	13%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	26,830	1,912	3,906	6,057	-	22,924	15%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>530,200</b>	<b>10,824</b>	<b>65,884</b>	<b>123,487</b>	<b>-</b>	<b>464,316</b>	<b>12%</b>
<b>Expenditures</b>							
Personnel	142,131	766	22,729	62,037	-	119,402	16%
Supplies	3,398	-	794	7,730	1,204	1,400	59%
Services	384,671	10,058	42,361	53,720	10,074	332,236	14%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>530,200</b>	<b>10,824</b>	<b>65,884</b>	<b>123,487</b>	<b>11,278</b>	<b>453,039</b>	<b>15%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(11,278)</b>	<b>11,278</b>	
<b>Cash Balance</b>							

Staffing	Budget	Actual
Full Time	2.40	1.00
Part-Time /Seasonal/Temporary	-	1.00
<b>Total</b>	<b>2.40</b>	<b>2.00</b>

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

**Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:**  
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, while the Full Time Position is in FMLA.

**Explain Significant Spending on Capital Projects Below:**  
Capital projects for the Palais Royale are located in the Palais Royale Historic Preservation Fund #450.

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<b>Department Name</b>	Legal Department	<b>Fund/Dept No.</b>	101-0501
<b>Fund Type</b>	General Fund	<b>Date Updated</b>	4/19/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	1,083,190	87,565	243,458	230,967	-	839,732	22%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	75,377	-	18,475	-	-	56,902	25%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,158,567</b>	<b>87,565</b>	<b>261,933</b>	<b>230,967</b>	<b>-</b>	<b>896,634</b>	<b>23%</b>
<b>Expenditures</b>							
Personnel	966,603	71,426	223,030	219,703	-	743,573	23%
Supplies	5,977	2,711	2,875	413	415	2,687	55%
Services	184,715	13,428	35,710	10,534	40,593	108,412	41%
Debt Service	1,272	-	318	318	-	954	25%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,158,567</b>	<b>87,565</b>	<b>261,933</b>	<b>230,967</b>	<b>41,008</b>	<b>855,626</b>	<b>26%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(41,008)</b>	<b>41,008</b>	
<b>Cash Balance</b>							

Staffing	Budget	Actual
Full Time	10.00	10.00
Part-Time /Seasonal/Temporary	1.00	1.00
<b>Total</b>	<b>11.00</b>	<b>11.00</b>

**Department Purpose:**

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

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

Encumbrances are related to the office remodel project to be completed early 2017.  
A majority of the supplies budget is already expended due to the purchasing of new furniture for the office renovation.

**Explain Significant Spending on Capital Projects Below:**

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<b>Department Name</b>	Engineering	<b>Fund/Dept No.</b>	101-0602
<b>Fund Type</b>	General Fund	<b>Date Updated</b>	4/19/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	1,127,820	77,106	207,739	207,695	-	920,081	18%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	100,000	12,535	51,857	-	-	48,143	52%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	217,337	-	-	34,044	-	217,337	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,445,157</b>	<b>89,641</b>	<b>259,596</b>	<b>241,739</b>	<b>-</b>	<b>1,185,561</b>	<b>18%</b>
<b>Expenditures</b>							
Personnel	841,636	51,623	142,928	144,973	260	698,448	17%
Supplies	34,113	985	5,959	27,853	5,146	23,008	33%
Services	541,300	34,341	96,436	62,791	55,834	389,031	28%
Debt Service	28,108	2,692	14,273	6,120	-	13,835	51%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,445,157</b>	<b>89,641</b>	<b>259,596</b>	<b>241,739</b>	<b>61,239</b>	<b>1,124,322</b>	<b>22%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(61,239)</b>	<b>61,239</b>	
<b>Cash Balance</b>							

Staffing	Budget	Actual
Full Time	7.93	6.99
Part-Time /Seasonal/Temporary	1.41	0.47
<b>Total</b>	<b>9.34</b>	<b>7.46</b>

**Department Purpose:**

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

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

Other income includes reimbursement from the River West TIF for 100% of the salary of an engineer.

**Explain Significant Spending on Capital Projects Below:**



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<b>Department Name</b>	<b>Police Department</b>	<b>Fund/Dept No.</b>	<b>101-0801</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>4/14/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	29,341,933	2,086,082	6,519,690	5,505,991	-	22,822,243	22%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	7,500	-	-	-	-	7,500	0%
Other Income	319,000	13,175	62,935	106,136	-	256,065	20%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>29,668,433</b>	<b>2,099,258</b>	<b>6,582,626</b>	<b>5,612,127</b>	<b>-</b>	<b>23,085,808</b>	<b>22%</b>
<b>Expenditures</b>							
Personnel	23,671,143	1,746,303	5,267,757	5,073,899	-	18,403,386	22%
Supplies	1,231,776	8,870	76,312	52,869	940,995	214,469	83%
Services	4,685,514	343,649	1,165,601	483,910	44,895	3,475,018	26%
Debt Service	80,000	436	72,956	1,449	-	7,044	91%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>29,668,433</b>	<b>2,099,258</b>	<b>6,582,626</b>	<b>5,612,127</b>	<b>985,890</b>	<b>22,099,918</b>	<b>26%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(985,890)</b>	<b>985,890</b>	
<b>Cash Balance</b>							

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	248.00	236.00
Part-Time /Seasonal/Temporary	60.00	5.00
<b>Total</b>	<b>308.00</b>	<b>241.00</b>

**Department Purpose:**

The South Bend Police Department exists to serve and protect our community with the highest quality emergency services protecting life and property.

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

This fund includes the expenditures for 192 of the 247 budgeted Police officers and 44 full time civilian staff. Fund 249 contains the funding for 43 of the 247 Police officers that are funded by the LOIT. The \$924,025 encumbrance amount for Supplies is the cost of replacing video cameras for patrol vehicles.

**Explain Significant Spending on Capital Projects Below:**

Police cars are leased out of COIT Fund #404.

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<b>Department Name</b>	<b>Fire Department</b>	<b>Fund/Dept No.</b>	<b>101-0901</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>4/14/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	21,109,966	1,582,606	4,652,163	4,182,872	-	16,457,803	22%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	500	-	-	1,127	-	500	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,000	-	42,373	10,035	-	(41,373)	4237%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>21,111,466</b>	<b>1,582,606</b>	<b>4,694,536</b>	<b>4,194,034</b>	<b>-</b>	<b>16,416,930</b>	<b>22%</b>
<b>Expenditures</b>							
Personnel	17,624,592	1,308,161	3,884,309	3,735,181	10,311	13,729,971	22%
Supplies	502,435	31,535	85,160	61,535	70,915	346,360	31%
Services	2,984,439	242,910	725,066	397,318	178,435	2,080,938	30%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>21,111,466</b>	<b>1,582,606</b>	<b>4,694,536</b>	<b>4,194,034</b>	<b>259,661</b>	<b>16,157,269</b>	<b>23%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(259,661)</b>	<b>259,661</b>	
<b>Cash Balance</b>							

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	180.00	181.00
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>180.00</b>	<b>181.00</b>

**Department Purpose:**

The South Bend Fire Department exists to provide our community with the highest quality emergency services protecting life and property through education, response, and dynamic outreach.

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

The South Bend Fire Department is budgeted to have 253 sworn firefighters, 6 recruits and 7 civilian full time employees. 35 firefighters are paid directly through the Public Safety LOIT (Fund 249). 47 Sworn and 4 civilian employees' costs are allocated to EMS Operations (Fund 288). There is a lengthy recruitment process every 2 years. The Fire Department hires individuals in groups of 6-10 as needed. The Fire Department also employs civilian administrative staff who handle payroll, purchasing, and billing for ambulance services. In February, the Fire Department received an insurance reimbursement for a fire truck accident caused by a commercial vehicle.

**Explain Significant Spending on Capital Projects Below:**

Expenses related to purchasing Fire Department capital equipment and capital improvements are not paid out of the General Fund. All capital projects relating to the Fire Department operations are run through the EMS Capital Fund #287.

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<b>Department Name</b>	Human Rights	<b>Fund/Dept No.</b>	101-1008
<b>Fund Type</b>	General Fund	<b>Date Updated</b>	4/19/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	425,805	32,484	110,454	84,714	-	315,351	26%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>425,805</b>	<b>32,484</b>	<b>110,454</b>	<b>84,714</b>	<b>-</b>	<b>315,351</b>	<b>26%</b>
<b>Expenditures</b>							
Personnel	294,036	22,648	80,806	67,967	-	213,230	27%
Supplies	1,037	8	153	240	500	384	63%
Services	130,732	9,828	29,495	16,507	10,278	90,959	30%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>425,805</b>	<b>32,484</b>	<b>110,454</b>	<b>84,714</b>	<b>10,778</b>	<b>304,574</b>	<b>28%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(10,778)</b>	<b>10,778</b>	
<b>Cash Balance</b>							

Staffing	Budget	Actual
Full Time	4.00	4.00
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>4.00</b>	<b>4.00</b>

**Department Purpose:**

The Human Rights mission is to educate and promote fair housing as well as ensure that all citizens receive equal employment opportunity.

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

Expenditures are higher this year in the services category. This is due to a roughly 1,200% increase in allocation costs related to information technology.

**Explain Significant Spending on Capital Projects Below:**

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<b>Department Name</b>	Code Enforcement	<b>Fund/Dept No.</b>	101-1201
<b>Fund Type</b>	General Fund	<b>Date Updated</b>	4/19/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	202,164	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	<b>202,164</b>	-	-	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	202,164	-	-	0%
<b>Total Expenditures</b>	-	-	-	<b>202,164</b>	-	-	<b>0%</b>
<b>Net</b>	-	-	-	-	-	-	
<b>Cash Balance</b>							

**Department Purpose:**  
This department was transferred to the Consolidated Building Fund (600) in 2014.

**Explain Significant Revenue and Expenditure Changes/Variiances Below:**  
In 2016, \$202,164 was transferred to the Unsafe Building Fund 219.

**Explain Significant Spending on Capital Projects Below:**

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<b>Fund Name</b>	Rainy Day	<b>Fund Number</b>	102
<b>Fund Type</b>	Special Revenue	<b>Date Updated</b>	4/19/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	60,000	8,937	24,354	22,398	-	35,646	41%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>60,000</b>	<b>8,937</b>	<b>24,354</b>	<b>22,398</b>	<b>-</b>	<b>35,646</b>	<b>41%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>60,000</b>	<b>8,937</b>	<b>24,354</b>	<b>22,398</b>	<b>-</b>	<b>35,646</b>	
<b>Cash Balance</b>			<b>10,208,727</b>	<b>8,714,505</b>			

**Fund Purpose:**  
This fund is used to accumulate cash reserves for unforeseen purposes. This fund receives from time to time certain "catch up" distributions of COIT and EDIT monies from the State that are required to be deposited into this fund. This fund is used for mid-year or year-end advances to other funds that have cash shortages and the advances must be paid back within six months.

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

**Explain Significant Revenue and Expenditure Changes/Variiances Below:**  
No expenditures are budgeted in this fund.

**Explain Significant Spending on Capital Projects Below:**

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<b>Fund Name</b>	Excess Levy	<b>Fund Number</b>	103
<b>Fund Type</b>	Special Revenue	<b>Date Updated</b>	4/19/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	7	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	7	-	-	0%
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	3,648	-	-	0%
<b>Total Expenditures</b>	-	-	-	3,648	-	-	0%
<b>Net</b>	-	-	-	(3,641)	-	-	
<b>Cash Balance</b>				25			

**Fund Purpose:**  
Excess levy distributions of property taxes that are received from the State are deposited here. They are used to reduce future property tax levies.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**  
This fund was closed in August 2016.

**Explain Significant Spending on Capital Projects Below:**

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<b>Fund Name</b>	<b>Parks &amp; Recreation</b>	<b>Fund Number</b>	<b>201</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>4/14/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	7,878,000	-	-	-	-	7,878,000	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	2,085,007	-	353,752	231,567	-	1,731,255	17%
Grants/Intergovernmental	315,650	-	-	-	-	315,650	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	2,728,197	159,290	170,897	191,906	-	2,557,300	6%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	10,000	2,796	7,811	9,067	-	2,189	78%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	25,000	-	-	(25,000)	0%
Other Income	158,931	5,552	13,345	37,434	-	145,586	8%
Transfers In	625,347	-	100,000	-	-	525,347	16%
<b>Total Revenue</b>	<b>13,801,132</b>	<b>167,638</b>	<b>670,804</b>	<b>469,975</b>	<b>-</b>	<b>13,130,328</b>	<b>5%</b>
<b>Expenditures</b>							
Personnel	8,386,381	566,042	1,615,885	1,481,947	400	6,770,096	19%
Supplies	1,393,820	33,457	123,176	171,907	506,581	764,062	45%
Services	3,722,575	223,979	1,007,722	863,488	271,726	2,443,127	34%
Debt Service	279,691	1,324	30,516	116,014	6,319	242,857	13%
Capital	-	-	-	-	-	-	0%
Transfers Out	102,850	-	-	-	-	102,850	0%
<b>Total Expenditures</b>	<b>13,885,317</b>	<b>824,801</b>	<b>2,777,299</b>	<b>2,633,356</b>	<b>785,026</b>	<b>10,322,992</b>	<b>26%</b>
<b>Net</b>	<b>(84,185)</b>	<b>(657,163)</b>	<b>(2,106,495)</b>	<b>(2,163,381)</b>	<b>(785,026)</b>	<b>2,807,336</b>	
<b>Cash Balance</b>			<b>2,395,770</b>	<b>1,769,327</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	97.00	95.00
Part-Time /Seasonal/Temporary	N/A	54.00
<b>Total</b>	<b>97.00</b>	<b>149.00</b>

**Fund Purpose:**

This fund accounts for the operation of the Venues, Parks and Arts (VPA) that are predominantly taxpayer funded. There are six divisions within the department: Administration, Maintenance, Golf, Recreation, Greenhouse, and Graffiti.

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

Part-time staffing is individuals, not FTEs. Property tax and other tax revenues are received in June and December of the year. Charges for Services include intra-City charges such as site mowing and graffiti removal.

In 2017, the VPA Maintenance department has assumed responsibility for maintenance of the Morris/Palais building and will receive revenue via a Service Maintenance Agreement, valued at \$398K. As part of the process, VPA picked up 3 FTE's from the Morris that are now being paid from this fund.

The Cash Balance of this fund is lower than recommended, per the City Cash Reserve Policy, at 17.2% of expected expenditures. The Policy recommends a minimum balance of 25%. This is the normal pattern for this fund. The balance will be up to acceptable levels once the tax revenue has been received.

**Explain Significant Spending on Capital Projects Below:**

VPA's capital needs are being addressed through a bond that was issued in 2015. Please see Fund 751 for details.

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<b>Fund Name</b>	<b>Motor Vehicle Highway</b>	<b>Fund Number</b>	<b>202</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>4/17/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	5,650,000	805,688	1,307,841	1,326,910	-	4,342,159	23%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	223,365	16,474	55,160	49,983	-	168,205	25%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	21,813	4,894	14,264	13,815	-	7,549	65%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	73,958	1,269	1,565	9,207	-	72,393	2%
Transfers In	3,964,974	-	991,244	838,250	-	2,973,731	25%
<b>Total Revenue</b>	<b>9,934,110</b>	<b>828,325</b>	<b>2,370,074</b>	<b>2,238,165</b>	<b>-</b>	<b>7,564,036</b>	<b>24%</b>
<b>Expenditures</b>							
Personnel	4,585,702	290,026	931,810	953,802	-	3,653,892	20%
Supplies	2,639,357	32,126	341,025	652,938	237,372	2,060,960	22%
Services	3,544,927	201,551	666,824	595,475	289,708	2,588,395	27%
Debt Service	775,545	61,637	271,250	142,951	-	504,295	35%
Capital	20,000	-	-	39,458	-	20,000	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>11,565,531</b>	<b>585,340</b>	<b>2,210,909</b>	<b>2,384,624</b>	<b>527,079</b>	<b>8,827,543</b>	<b>24%</b>
<b>Net</b>	<b>(1,631,421)</b>	<b>242,985</b>	<b>159,165</b>	<b>(146,459)</b>	<b>(527,079)</b>	<b>(1,263,507)</b>	
<b>Cash Balance</b>			<b>6,336,952</b>	<b>5,039,491</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	55.85	52.35
Part-Time /Seasonal/Temporary	7.68	2.92
<b>Total</b>	<b>63.53</b>	<b>55.27</b>

**Fund Purpose:**

This fund accounts for the operations of the following departments: Streets, Traffic & Lighting, and Curb & Sidewalk.

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

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.

Historically, this fund has received its revenues through gasoline taxes, but since 2008 has also received wheel tax revenues. Currently, it receives transfers from COIT to support the curb and sidewalk program and from EDIT to support street department operations.

**Explain Significant Spending on Capital Projects Below:**

\$20,000 is budgeted for a new printer for the sign shop.



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<b>Fund Name</b>	Recreation Nonreverting	<b>Fund Number</b>	203
<b>Fund Type</b>	Special Revenue	<b>Date Updated</b>	4/14/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	1,365,787	212,673	360,641	289,175	-	1,005,146	26%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	6,000	758	2,024	2,145	-	3,976	34%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	10,000	-	1,469	26	-	8,531	15%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,381,787</b>	<b>213,432</b>	<b>364,134</b>	<b>291,347</b>	<b>-</b>	<b>1,017,653</b>	<b>26%</b>
<b>Expenditures</b>							
Personnel	571,393	18,418	62,249	84,570	-	509,144	11%
Supplies	326,289	5,577	17,432	27,449	105,224	203,633	38%
Services	587,001	21,826	65,340	49,874	175,133	346,527	41%
Debt Service	-	-	-	-	-	-	0%
Capital	115,000	-	-	-	-	115,000	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,599,683</b>	<b>45,821</b>	<b>145,021</b>	<b>161,893</b>	<b>280,357</b>	<b>1,174,305</b>	<b>27%</b>
<b>Net</b>	<b>(217,896)</b>	<b>167,611</b>	<b>219,113</b>	<b>129,454</b>	<b>(280,357)</b>	<b>(156,652)</b>	
<b>Cash Balance</b>			<b>1,029,255</b>	<b>952,095</b>			

Staffing	Budget	Actual
Full Time	1.00	1.00
Part-Time /Seasonal/Temporary	-	32.00
<b>Total</b>	<b>1.00</b>	<b>33.00</b>

**Fund Purpose:**

This fund accounts for recreation programs and events that are self supporting through user fees or sponsorships and donations. This fund is budgeted generally to cover costs of programs.

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

Registration for spring program, classes and softball leagues began in February. Part time employees are individuals, not FTEs. Supplies encumbrances are for annual PO's to suppliers of commodities, such as Sam's Club, and for pool supplies. Services encumbrances are annual PO's for sports referees and contracts for fitness instructors.

**Explain Significant Spending on Capital Projects Below:**

Capital budget includes \$85,000 for Leeper Park tennis court resurfacing and \$30,000 for undefined athletics equipment.

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<b>Fund Name</b>	<b>Studebaker-Oliver Reverting Grants</b>	<b>Fund Number</b>	<b>209</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>4/19/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	33,398	58,002	31,794	-	(58,002)	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,000	715	1,979	2,845	-	2,021	49%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	100,000	-	-	-	-	100,000	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>104,000</b>	<b>34,113</b>	<b>59,981</b>	<b>34,638</b>	<b>-</b>	<b>44,019</b>	<b>58%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	539,393	23,072	98,366	42,272	341,027	100,000	81%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>539,393</b>	<b>23,072</b>	<b>98,366</b>	<b>42,272</b>	<b>341,027</b>	<b>100,000</b>	<b>81%</b>
<b>Net</b>	<b>(435,393)</b>	<b>11,041</b>	<b>(38,385)</b>	<b>(7,633)</b>	<b>(341,027)</b>	<b>(55,981)</b>	
<b>Cash Balance</b>			<b>816,700</b>	<b>1,099,568</b>			

**Fund Purpose:**  
This fund is used to account for various grants relating to Studebaker/Oliver area and brownfields. Revenues and expenditures in this fund are grant and project specific and will vary from year to year.

**Explain Significant Revenue and Expenditure 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:**

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<b>Fund Name</b>	Economic Development State Grants	<b>Fund Number</b>	210
<b>Fund Type</b>	Special Revenue	<b>Date Updated</b>	4/19/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	9,851	2,574	3,083	2,878	-	6,768	31%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	63,661	15,737	15,737	17,368	-	47,924	25%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>73,512</b>	<b>18,311</b>	<b>18,820</b>	<b>20,246</b>	<b>-</b>	<b>54,692</b>	<b>26%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	185,120	-	-	617,809	185,120	-	100%
Debt Service	72,012	18,003	18,003	18,003	-	54,009	25%
Capital	252,625	-	-	858,470	252,625	-	100%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>509,757</b>	<b>18,003</b>	<b>18,003</b>	<b>1,494,282</b>	<b>437,745</b>	<b>54,009</b>	<b>89%</b>
<b>Net</b>	<b>(436,245)</b>	<b>308</b>	<b>818</b>	<b>(1,474,035)</b>	<b>(437,745)</b>	<b>682</b>	
<b>Cash Balance</b>			<b>351,813</b>	<b>(1,299,892)</b>			

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

**Explain Significant Revenue and Expenditure Changes/Variations Below:**

**Explain Significant Spending on Capital Projects Below:**  
Capital expenditures shown here are for the ND Turbo Project.

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<b>Fund Name</b>	Department of Community Investment (DCI)	<b>Fund Number</b>	211
<b>Fund Type</b>	Special Revenue	<b>Date Updated</b>	4/19/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	440,636	-	-	118,805	-	440,636	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	316,000	38,314	60,389	109,773	-	255,611	19%
Fines, Forfeitures, and Fees	2,000	245	365	-	-	1,635	18%
Interest Earnings	10,000	1,039	3,053	3,052	-	6,947	31%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	2,592	-	-	0%
Transfers In	1,522,673	-	380,668	492,410	-	1,142,005	25%
<b>Total Revenue</b>	<b>2,291,309</b>	<b>39,598</b>	<b>444,475</b>	<b>726,631</b>	<b>-</b>	<b>1,846,834</b>	<b>19%</b>
<b>Expenditures</b>							
Personnel	1,948,112	130,196	395,602	458,959	-	1,552,510	20%
Supplies	26,356	700	2,144	4,537	3,182	21,030	20%
Services	675,908	44,489	146,894	91,426	49,213	479,801	29%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,650,376</b>	<b>175,385</b>	<b>544,640</b>	<b>554,921</b>	<b>52,395</b>	<b>2,053,341</b>	<b>23%</b>
<b>Net</b>	<b>(359,067)</b>	<b>(135,787)</b>	<b>(100,165)</b>	<b>171,710</b>	<b>(52,395)</b>	<b>(206,507)</b>	
<b>Cash Balance</b>			<b>1,262,385</b>	<b>1,297,455</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	23.00	20.00
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>23.00</b>	<b>20.00</b>

**Fund Purpose:**

This fund accounts for the activities of the Department of Community Investment, formerly known as the Department of Economic Development.

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

Transfers In come from EDIT Fund 408 on a quarterly basis. One position filled in March. The search continues for the Executive Director and one Analyst position also vacant @ 2/28/17. One director position became vacant at end of March and Assistant Director/Business Development Director position will be vacant by end of April.

**Explain Significant Spending on Capital Projects Below:**

In 2016, a new van was purchased for property inspection work.

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<b>Fund Name</b>	<b>Dept of Community Investment Grants</b>	<b>Fund Number</b>	<b>212</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>4/19/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	3,148,000	42,258	578,064	579,662	-	2,569,936	18%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	1,000	-	20	30	-	980	2%
Interest Earnings	2,000	9	190	836	-	1,810	9%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	197,000	585	69,743	5,216	-	127,257	35%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>3,348,000</b>	<b>42,852</b>	<b>648,018</b>	<b>585,744</b>	<b>-</b>	<b>2,699,983</b>	<b>19%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Grants & Subsidies	5,455,838	21,621	697,447	544,167	1,730,113	3,028,278	44%
Transfers Out	-	-	-	500	-	-	0%
<b>Total Expenditures</b>	<b>5,455,838</b>	<b>21,621</b>	<b>697,447</b>	<b>544,667</b>	<b>1,730,113</b>	<b>3,028,278</b>	<b>44%</b>
<b>Net</b>	<b>(2,107,838)</b>	<b>21,231</b>	<b>(49,430)</b>	<b>41,077</b>	<b>(1,730,113)</b>	<b>(328,295)</b>	
<b>Cash Balance</b>			<b>192,497</b>	<b>594,983</b>			

**Fund Purpose:**

This fund accounts for various grants including Community Development Block Grants (CDBG), Emergency Solutions Grant, Shelter Plus Care, Neighborhood Stabilization Project, etc.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**

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 2017, 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 2018 in the summer of 2017.

**Explain Significant Spending on Capital Projects Below:**

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<b>Fund Name</b>	<b>Police State Seizures</b>	<b>Fund Number</b>	<b>216</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>4/14/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	35,000	-	13,076	15,083	-	21,924	37%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	200	536	530	-	464	54%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>36,000</b>	<b>200</b>	<b>13,612</b>	<b>15,613</b>	<b>-</b>	<b>22,388</b>	<b>38%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	36,000	-	-	-	-	36,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>36,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,000</b>	<b>0%</b>
<b>Net</b>	<b>-</b>	<b>200</b>	<b>13,612</b>	<b>15,613</b>	<b>-</b>	<b>(13,612)</b>	
<b>Cash Balance</b>			<b>231,217</b>	<b>215,351</b>			

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

**Explain Significant Revenue and Expenditure 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:**

**City of South Bend, Indiana  
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<b>Fund Name</b>	<b>Gift, Donation, Bequest</b>	<b>Fund Number</b>	<b>217</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>4/19/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	20,000	-	-	-	-	20,000	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	800	84	225	167	-	575	28%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	155,000	69,910	121,766	333	-	33,234	79%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>175,800</b>	<b>69,994</b>	<b>121,991</b>	<b>500</b>	<b>-</b>	<b>53,809</b>	<b>69%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	8,700	-	-	-	-	8,700	0%
Services	230,000	-	72,900	-	663	156,438	32%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>238,700</b>	<b>-</b>	<b>72,900</b>	<b>-</b>	<b>663</b>	<b>165,138</b>	<b>31%</b>
<b>Net</b>	<b>(62,900)</b>	<b>69,994</b>	<b>49,091</b>	<b>500</b>	<b>(663)</b>	<b>(111,328)</b>	
<b>Cash Balance</b>			<b>165,865</b>	<b>65,373</b>			

**Fund Purpose:**  
This fund accounts for miscellaneous contributions to the City for specific projects and the expenses related to the projects.

**Explain Significant Revenue and Expenditure Changes/Variations 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.  
  
In March 2017, the Department of Animal Care & Control received a large donation of \$23k.

**Explain Significant Spending on Capital Projects Below:**

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<b>Fund Name</b>	<b>Police Curfew Violations</b>	<b>Fund Number</b>	<b>218</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>4/14/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	900	13	38	88	-	863	4%
Interest Earnings	100	11	30	32	-	70	30%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,000</b>	<b>24</b>	<b>68</b>	<b>119</b>	<b>-</b>	<b>932</b>	<b>7%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,000	-	-	-	-	1,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>0%</b>
<b>Net</b>	<b>-</b>	<b>24</b>	<b>68</b>	<b>119</b>	<b>-</b>	<b>(68)</b>	
<b>Cash Balance</b>			<b>12,631</b>	<b>12,357</b>			

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

**Explain Significant Revenue and Expenditure Changes/Variations Below:**

**Explain Significant Spending on Capital Projects Below:**



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<b>Fund Name</b>	<b>Unsafe Building</b>	<b>Fund Number</b>	<b>219</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>4/19/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	214,000	1,672	2,522	47,895	-	211,478	1%
Fines, Forfeitures, and Fees	-	24,457	42,821	57,566	-	(42,821)	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	579,757	-	144,939	340,433	-	434,818	25%
<b>Total Revenue</b>	<b>793,757</b>	<b>26,129</b>	<b>190,283</b>	<b>445,894</b>	<b>-</b>	<b>603,474</b>	<b>24%</b>
<b>Expenditures</b>							
Personnel	273,536	20,674	64,695	-	-	208,841	24%
Supplies	24,959	1,369	4,540	-	1,487	18,932	24%
Services	604,251	19,218	95,367	35,278	300,422	208,461	66%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>902,746</b>	<b>41,261</b>	<b>164,602</b>	<b>35,278</b>	<b>301,910</b>	<b>436,235</b>	<b>52%</b>
<b>Net</b>	<b>(108,989)</b>	<b>(15,131)</b>	<b>25,681</b>	<b>410,616</b>	<b>(301,910)</b>	<b>167,240</b>	
<b>Cash Balance</b>			<b>397,676</b>	<b>411,141</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	4.00	4.00
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>4.00</b>	<b>4.00</b>

**Fund Purpose:**

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.

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

This fund accounts for the activities of the Neighborhood Enhancement Activity Team (NEAT) Crew, charged with maintaining property standards regarding property cleanliness and upkeep. The City's mowing and graffiti removal programs are also run through this fund. The NEAT Crew is a subset of Code Enforcement.

**Explain Significant Spending on Capital Projects Below:**

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<b>Fund Name</b>	<b>Law Enforcement Continuing Education</b>	<b>Fund Number</b>	<b>220</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>4/14/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	35,000	6,281	14,921	16,910	-	20,079	43%
Charges for Services	85,000	13,059	17,843	24,258	-	67,157	21%
Fines, Forfeitures, and Fees	86,000	9,574	38,956	25,883	-	47,044	45%
Interest Earnings	5,000	691	1,964	2,344	-	3,036	39%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	-	-	-	2,000	0%
Other Income	8,500	1,149	4,680	16,680	-	3,820	55%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>221,500</b>	<b>30,754</b>	<b>78,364</b>	<b>86,075</b>	<b>-</b>	<b>143,136</b>	<b>35%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	318,332	8,805	27,352	1,908	31,426	259,555	18%
Services	470,090	189,134	235,196	64,392	26,261	208,633	56%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>788,422</b>	<b>197,939</b>	<b>262,547</b>	<b>66,300</b>	<b>57,687</b>	<b>468,188</b>	<b>41%</b>
<b>Net</b>	<b>(566,922)</b>	<b>(167,184)</b>	<b>(184,183)</b>	<b>19,775</b>	<b>(57,687)</b>	<b>(325,052)</b>	
<b>Cash Balance</b>			<b>610,169</b>	<b>910,042</b>			

**Fund Purpose:**

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 Revenue and Expenditure Changes/Variations Below:**

During the first quarter of 2017, the majority of expenditures were for travel expenses related to various police training events.

**Explain Significant Spending on Capital Projects Below:**

**City of South Bend, Indiana  
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<b>Fund Name</b>	Landlord Registration	<b>Fund Number</b>	221
<b>Fund Type</b>	Special Revenue	<b>Date Updated</b>	4/19/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	1,000	1,245	3,775	-	-	(2,775)	378%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,000</b>	<b>1,245</b>	<b>3,775</b>	<b>-</b>	<b>-</b>	<b>(2,775)</b>	<b>378%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,000	-	10	-	-	990	1%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,000</b>	<b>-</b>	<b>10</b>	<b>-</b>	<b>-</b>	<b>990</b>	<b>1%</b>
<b>Net</b>	<b>-</b>	<b>1,245</b>	<b>3,765</b>	<b>-</b>	<b>-</b>	<b>(3,765)</b>	
<b>Cash Balance</b>			<b>4,990</b>	<b>-</b>			

**Fund Purpose:**

This fund accounts for the revenues and expenditures related to the Landlord Registration ordinance, enacted by the Common Council in 2016. The proceeds from the registration, \$5 per year, will fund Code Enforcement's costs of the program. There is a penalty of \$100 to \$500 per landlord for failure to comply with the new ordinance. Any revenues from penalties will be used to subsidize the City's Curb and Sidewalk program.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**

**Explain Significant Spending on Capital Projects Below:**

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<b>Fund Name</b>	<b>Loss Recovery</b>	<b>Fund Number</b>	<b>227</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>4/19/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	9,000	851	2,322	2,562	-	6,678	26%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>9,000</b>	<b>851</b>	<b>2,322</b>	<b>2,562</b>	<b>-</b>	<b>6,678</b>	<b>26%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	550,333	-	3,345	20,016	121,988	425,000	23%
Debt Service	-	-	-	-	-	-	0%
Capital	48,342	7,600	7,600	3,200	40,742	-	100%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>598,675</b>	<b>7,600</b>	<b>10,945</b>	<b>23,216</b>	<b>162,730</b>	<b>425,000</b>	<b>29%</b>
<b>Net</b>	<b>(589,675)</b>	<b>(6,749)</b>	<b>(8,623)</b>	<b>(20,654)</b>	<b>(162,730)</b>	<b>(418,322)</b>	
<b>Cash Balance</b>			<b>961,942</b>	<b>972,603</b>			

**Fund Purpose:**

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

**Explain Significant Revenue and Expenditure Changes/Variations Below:**

Services include \$350,000 budgeted for Ignition Park land remediation and \$70,000 for vacant & abandoned housing.

The encumbrances in Services include \$50K for the continuation of the vacant & abandoned housing program and \$70K for legal services.

**Explain Significant Spending on Capital Projects Below:**

The capital encumbrance is for costs related to the purchasing of properties along the West Side Corridors (Western & Lincolnway West). These properties are up for tax sale. The City is only purchasing properties which fit into the City's strategy for future improvement of the corridors.

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<b>Fund Name</b>	<b>Emergency Phone System</b>	<b>Fund Number</b>	<b>244</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>4/19/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	-	-	-	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	33,671	-	-	-	-	33,671	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>33,671</b>	-	-	-	-	<b>33,671</b>	<b>0%</b>
<b>Net</b>	<b>(33,671)</b>	-	-	-	-	<b>(33,671)</b>	
<b>Cash Balance</b>			<b>33,671</b>	<b>33,671</b>			

**Fund Purpose:**  
This fund was established in 2014 to better track costs related to the City's emergency dispatch center that was funded by State 911 revenue. However, the State mandated consolidation of all dispatch centers within the county the following year.

**Explain Significant Revenue and Expenditure 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:**

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<b>Fund Name</b>	Public Safety LOIT	<b>Fund Number</b>	249
<b>Fund Type</b>	Special Revenue	<b>Date Updated</b>	4/19/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	7,467,618	622,302	1,866,905	1,697,790	-	5,600,714	25%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	6,000	783	1,905	1,586	-	4,095	32%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>7,473,618</b>	<b>623,084</b>	<b>1,868,809</b>	<b>1,699,376</b>	<b>-</b>	<b>5,604,809</b>	<b>25%</b>
<b>Expenditures</b>							
Personnel	7,462,645	613,087	1,567,113	1,527,993	-	5,895,532	21%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>7,462,645</b>	<b>613,087</b>	<b>1,567,113</b>	<b>1,527,993</b>	<b>-</b>	<b>5,895,532</b>	<b>21%</b>
<b>Net</b>	<b>10,973</b>	<b>9,997</b>	<b>301,696</b>	<b>171,383</b>	<b>-</b>	<b>(290,723)</b>	
<b>Cash Balance</b>			<b>1,242,145</b>	<b>813,318</b>			

Staffing	Budget	Actual
Full Time	78.00	68.00
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>78.00</b>	<b>68.00</b>

**Fund Purpose:**

This fund was established in 2010 due to Indiana's property tax "circuit breaker" system that effectively limited property tax receipts. The City has adopted a special income tax of one quarter of one percent (0.25%) to be used solely for the salaries of public safety employees that were formerly paid by property taxes.

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

This fund covered the costs of salaries and fringe benefits for 43 police officers and 35 firefighters in 2017.

**Explain Significant Spending on Capital Projects Below:**

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<b>Fund Name</b>	Local Roads & Streets	<b>Fund Number</b>	251
<b>Fund Type</b>	Special Revenue	<b>Date Updated</b>	4/19/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	1,068,000	92,398	266,076	268,789	-	801,924	25%
Grants/Intergovernmental	256,000	35,699	52,765	-	-	203,235	21%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	20,000	2,450	6,757	7,306	-	13,243	34%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	274	242,345	-	(274)	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,344,000</b>	<b>130,547</b>	<b>325,873</b>	<b>518,440</b>	<b>-</b>	<b>1,018,127</b>	<b>24%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	450,378	-	-	-	-	450,378	0%
Services	794,905	-	40,400	125,634	27,312	727,193	9%
Debt Service	-	-	-	-	-	-	0%
Capital	841,261	3,018	177,418	166,055	343,843	320,000	62%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,086,544</b>	<b>3,018</b>	<b>217,818</b>	<b>291,688</b>	<b>371,155</b>	<b>1,497,571</b>	<b>28%</b>
<b>Net</b>	<b>(742,544)</b>	<b>127,529</b>	<b>108,055</b>	<b>226,752</b>	<b>(371,155)</b>	<b>(479,444)</b>	
<b>Cash Balance</b>			<b>2,938,089</b>	<b>2,954,126</b>			

**Fund Purpose:**  
This fund is used to track expenditures for road projects. In 2008, wheel tax revenue was moved from this fund to the Motor Vehicle Highway Fund (202). This fund receives gas taxes as its primary revenue source.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**  
This fund receives most of its revenue through the gas tax, budgeted at \$1.068 million for 2017. Other Income is reimbursement from the Indiana Department of Transportation (INDOT) as they pay the City back for their share of certain construction projects. The fund is used predominantly for street capital projects.

**Explain Significant Spending on Capital Projects Below:**  
Projects in 2017 include the Safe Routes to School initiative for Coquillard and Harrison schools, Bendix Drive, and the Boland bicycle trail. The 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.

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<b>Fund Name</b>	Excess Welfare Distribution	<b>Fund Number</b>	252
<b>Fund Type</b>	Special Revenue	<b>Date Updated</b>	4/19/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	-	-	-	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	8	-	-	-	-	8	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>8</b>	-	-	-	-	<b>8</b>	<b>0%</b>
<b>Net</b>	<b>(8)</b>	-	-	-	-	<b>(8)</b>	
<b>Cash Balance</b>			<b>8</b>	<b>8</b>			

**Fund Purpose:**  
In 2009, the City received a one-time \$2.9 million distribution for this fund, ear-marked for public safety. In 2012, the City spent approximately \$2.1 million for portable radios for both the Police and Fire departments.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**  
This fund will be closed in 2017.

**Explain Significant Spending on Capital Projects Below:**



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<b>Fund Name</b>	<b>LOIT Special Distribution</b>	<b>Fund Number</b>	<b>257</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>4/19/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	1,278,000	-	-	-	-	1,278,000	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	40,000	3,511	10,116	-	-	29,884	25%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	152,895	152,895	-	-	(152,895)	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,318,000</b>	<b>156,406</b>	<b>163,011</b>	<b>-</b>	<b>-</b>	<b>1,154,989</b>	<b>12%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	655,100	21,886	21,886	-	116,214	517,000	21%
Debt Service	-	-	-	-	-	-	0%
Capital	2,102,357	28,480	71,831	-	417,525	1,613,000	23%
Transfers Out	1,000,000	1,000,000	1,000,000	-	-	-	100%
<b>Total Expenditures</b>	<b>3,757,457</b>	<b>1,050,366</b>	<b>1,093,717</b>	<b>-</b>	<b>533,740</b>	<b>2,130,000</b>	<b>43%</b>
<b>Net</b>	<b>(2,439,457)</b>	<b>(893,960)</b>	<b>(930,706)</b>	<b>-</b>	<b>(533,740)</b>	<b>(975,011)</b>	
<b>Cash Balance</b>			<b>3,094,360</b>				

**Fund Purpose:**

This fund was established in 2016, per the State Board of Accounts (SBOA), to receive a one-time payment of local income taxes from the State for the purpose of infrastructure expenditures. Per the state statute, a minimum of 75% must be spent on infrastructure projects. The remainder was deposited into the Rainy Day Fund (102).

**Explain Significant Revenue and Expenditure Changes/Variations Below:**

A total of \$4,217,549, representing 75% of the total distribution, was deposited in May 2016, comprised of \$4,160,901 distributed to the City and \$56,648 distributed to the Redevelopment Authority.

**Explain Significant Spending on Capital Projects Below:**

The capital budget was established in July 2016 and is \$850,000 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 \$606K encumbered is comprised of \$22K for Safe Routes - Monroe/Studebaker, \$78K for Safe Routes - Marquette/LaSalle, \$138K for Edison/Ironwood Design, and \$368K for design work on the Ironwood/Corby/Rockne intersection.

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<b>Fund Name</b>	<b>Human Rights Federal Grant</b>	<b>Fund Number</b>	<b>258</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>4/19/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	145,000	-	91,200	71,000	-	53,800	63%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	50,000	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	418	1,012	975	-	988	51%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	18,040	5,557	10,051	9,603	-	7,990	56%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>165,040</b>	<b>5,975</b>	<b>102,262</b>	<b>131,578</b>	<b>-</b>	<b>62,778</b>	<b>62%</b>
<b>Expenditures</b>							
Personnel	126,096	5,642	13,892	28,063	-	112,204	11%
Supplies	7,630	-	5,630	629	1,500	500	93%
Services	68,047	2,125	8,538	7,870	17,771	41,738	39%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>201,773</b>	<b>7,767</b>	<b>28,060</b>	<b>36,562</b>	<b>19,271</b>	<b>154,442</b>	<b>23%</b>
<b>Net</b>	<b>(36,733)</b>	<b>(1,793)</b>	<b>74,202</b>	<b>95,016</b>	<b>(19,271)</b>	<b>(91,664)</b>	
<b>Cash Balance</b>			<b>554,267</b>	<b>520,412</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	2.00	2.00
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>2.00</b>	<b>2.00</b>

**Fund Purpose:**

This fund tracks that portion of the Human Rights Department that is funded by the federal government, including grants from HUD and EEOC. The Human Rights mission is to educate and promote fair housing as well as ensure that all citizens receive equal employment opportunity.

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

Revenues are lower at this time versus last year due to timing of receipt for grants. Expenditures are consistent with normal operating costs.

**Explain Significant Spending on Capital Projects Below:**

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<b>Fund Name</b>	Local Road & Bridge Grant	<b>Fund Number</b>	265
<b>Fund Type</b>	Special Revenue	<b>Date Updated</b>	4/19/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	1,000,000	-	-	(1,000,000)	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	1,000,000	1,000,000	-	-	(1,000,000)	0%
<b>Total Revenue</b>	-	<b>1,000,000</b>	<b>2,000,000</b>	-	-	<b>(2,000,000)</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	2,000,000	-	-	-	-	2,000,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,000,000</b>	-	-	-	-	<b>2,000,000</b>	<b>0%</b>
<b>Net</b>	<b>(2,000,000)</b>	<b>1,000,000</b>	<b>2,000,000</b>	-	-	<b>(4,000,000)</b>	
<b>Cash Balance</b>			<b>2,000,000</b>	-			

**Fund Purpose:**

This fund was established in December 2016 to account for the receipt of the Community Crossings grant and matching revenue and for the payment of expenditures on eligible projects, per the Indiana State Board of Accounts.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**

In February 2017, the City received the \$1 million Community Crossings state grant from INDOT. \$1 million will be transferred from Fund 257 (LOIT 2016 Special Distribution) to match the grant revenue.

**Explain Significant Spending on Capital Projects Below:**

**City of South Bend, Indiana  
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<b>Fund Name</b>	Eastrace Waterway	<b>Fund Number</b>	271
<b>Fund Type</b>	Special Revenue	<b>Date Updated</b>	4/14/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	22	1	3	3	-	19	15%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>22</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>-</b>	<b>19</b>	<b>15%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	1,367	-	-	-	-	1,367	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,367</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,367</b>	<b>0%</b>
<b>Net</b>	<b>(1,345)</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>-</b>	<b>(1,348)</b>	
<b>Cash Balance</b>			<b>1,350</b>	<b>1,338</b>			

**Fund Purpose:**  
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 Revenue and Expenditure Changes/Variations Below:**  
Budgeted expenditures are for East Race equipment.

**Explain Significant Spending on Capital Projects Below:**

**City of South Bend, Indiana**  
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**March 31, 2017**

<b>Fund Name</b>	Morris PAC / Palais Royale Marketing	<b>Fund Number</b>	273
<b>Fund Type</b>	Special Revenue	<b>Date Updated</b>	4/12/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	18,000	1,093	1,643	4,145	-	16,357	9%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	300	39	106	78	-	194	35%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>18,300</b>	<b>1,132</b>	<b>1,749</b>	<b>4,223</b>	<b>-</b>	<b>16,551</b>	<b>10%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	21,675	878	3,675	-	2,457	15,544	28%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>21,675</b>	<b>878</b>	<b>3,675</b>	<b>-</b>	<b>2,457</b>	<b>15,544</b>	<b>28%</b>
<b>Net</b>	<b>(3,375)</b>	<b>255</b>	<b>(1,926)</b>	<b>4,223</b>	<b>(2,457)</b>	<b>1,008</b>	
<b>Cash Balance</b>			<b>45,161</b>	<b>34,575</b>			

**Fund Purpose:**

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

**Explain Significant Revenue and Expenditure Changes/Variations Below:**

**Explain Significant Spending on Capital Projects Below:**

**City of South Bend, Indiana  
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<b>Fund Name</b>	Police Block Grants	<b>Fund Number</b>	280
<b>Fund Type</b>	Special Revenue	<b>Date Updated</b>	4/14/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	3	9	10	-	(9)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	3	9	10	-	(9)	0%
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	-	-	-	-	-	-	0%
<b>Net</b>	-	3	9	10	-	(9)	
<b>Cash Balance</b>			3,895	3,860			

**Fund Purpose:**  
This fund has been used to account for certain Police grants. There are no open grants at this time.

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

**Explain Significant Spending on Capital Projects Below:**

**City of South Bend, Indiana  
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<b>Fund Name</b>	<b>Economic Develop Commission-Revenue Bonds</b>	<b>Fund Number</b>	<b>281</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>4/19/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	200	24	66	71	-	134	33%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>200</b>	<b>24</b>	<b>66</b>	<b>71</b>	<b>-</b>	<b>134</b>	<b>33%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>200</b>	<b>24</b>	<b>66</b>	<b>71</b>	<b>-</b>	<b>134</b>	
<b>Cash Balance</b>			<b>27,678</b>	<b>27,432</b>			

**Fund Purpose:**

This fund was used for the expenses of Economic Development Revenue Bonds. These bonds have been paid off.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**

**Explain Significant Spending on Capital Projects Below:**

**City of South Bend, Indiana  
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<b>Fund Name</b>	<b>HAZMAT</b>	<b>Fund Number</b>	<b>289</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>4/14/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	10,000	-	-	-	-	10,000	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	23	63	83	-	(63)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>10,000</b>	<b>23</b>	<b>63</b>	<b>83</b>	<b>-</b>	<b>9,937</b>	<b>1%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	10,431	-	685	-	2,439	7,307	30%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>10,431</b>	<b>-</b>	<b>685</b>	<b>-</b>	<b>2,439</b>	<b>7,307</b>	<b>30%</b>
<b>Net</b>	<b>(431)</b>	<b>23</b>	<b>(622)</b>	<b>83</b>	<b>(2,439)</b>	<b>2,630</b>	
<b>Cash Balance</b>			<b>26,152</b>	<b>32,145</b>			

**Fund Purpose:**

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

**Explain Significant Revenue and Expenditure Changes/Variations Below:**

**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.



**City of South Bend, Indiana  
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<b>Fund Name</b>	Indiana River Rescue	<b>Fund Number</b>	291
<b>Fund Type</b>	Special Revenue	<b>Date Updated</b>	4/14/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	45,000	12,600	28,800	26,700	-	16,200	64%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	500	124	345	245	-	155	69%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>45,500</b>	<b>12,724</b>	<b>29,145</b>	<b>26,945</b>	<b>-</b>	<b>16,355</b>	<b>64%</b>
<b>Expenditures</b>							
Personnel	15,500	231	692	692	-	14,808	4%
Supplies	8,849	0	1,212	847	-	7,637	14%
Services	65,000	0	0	4,581	31,607	33,393	49%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>89,349</b>	<b>231</b>	<b>1,904</b>	<b>6,121</b>	<b>31,607</b>	<b>55,838</b>	<b>38%</b>
<b>Net</b>	<b>(43,849)</b>	<b>12,493</b>	<b>27,240</b>	<b>20,824</b>	<b>(31,607)</b>	<b>(39,483)</b>	
<b>Cash Balance</b>			<b>169,261</b>	<b>116,269</b>			

Staffing	Budget	Actual
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**

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 Revenue, Expenditure and Staffing Changes/Variations Below:**

The City has started to received deposits for 2017 classes.

**Explain Significant Spending on Capital Projects Below:**

**City of South Bend, Indiana  
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<b>Fund Name</b>	<b>Police Grants</b>	<b>Fund Number</b>	<b>292</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>4/14/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	10,805	1,330	5,392	18,825	27,542	(22,129)	305%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>10,805</b>	<b>1,330</b>	<b>5,392</b>	<b>18,825</b>	<b>27,542</b>	<b>(22,129)</b>	<b>305%</b>
<b>Net</b>	<b>(10,805)</b>	<b>(1,330)</b>	<b>(5,392)</b>	<b>(18,825)</b>	<b>(27,542)</b>	<b>22,129</b>	
<b>Cash Balance</b>			<b>71,237</b>	<b>102,371</b>			

**Fund Purpose:**  
This fund was established to track the revenue and expenditures related to specific Federal Grants.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**  
The City did not received any grants during 2016 and does not anticipate any grant revenue during 2017.

**Explain Significant Spending on Capital Projects Below:**

**City of South Bend, Indiana  
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<b>Fund Name</b>	<b>Regional Police Academy</b>	<b>Fund Number</b>	<b>294</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>4/14/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	20,000	1,950	11,800	16,450	-	8,200	59%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	500	73	191	191	-	309	38%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,000	-	50	-	-	1,950	3%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>22,500</b>	<b>2,023</b>	<b>12,041</b>	<b>16,641</b>	<b>-</b>	<b>10,459</b>	<b>54%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	1,500	-	224	100	351	926	38%
Services	21,000	692	913	480	-	20,087	4%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>22,500</b>	<b>692</b>	<b>1,137</b>	<b>581</b>	<b>351</b>	<b>21,013</b>	<b>7%</b>
<b>Net</b>	<b>-</b>	<b>1,332</b>	<b>10,904</b>	<b>16,060</b>	<b>(351)</b>	<b>(10,553)</b>	
<b>Cash Balance</b>			<b>86,979</b>	<b>86,278</b>			

**Fund Purpose:**  
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 Revenue and Expenditure Changes/Variations Below:**

**Explain Significant Spending on Capital Projects Below:**

**City of South Bend, Indiana  
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<b>Fund Name</b>	COPS MORE Grant	<b>Fund Number</b>	295
<b>Fund Type</b>	Special Revenue	<b>Date Updated</b>	4/14/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	53,750	-	-	7,319	-	53,750	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	500	199	541	316	-	(41)	108%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	3,250	-	-	-	-	3,250	0%
Other Income	34,500	747	37,791	10,023	-	(3,291)	110%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>92,000</b>	<b>946</b>	<b>38,332</b>	<b>17,657</b>	<b>-</b>	<b>53,668</b>	<b>42%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	110,467	-	13,156	-	61,015	36,296	67%
Services	153,300	108,583	109,843	6,669	680	42,777	72%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>263,767</b>	<b>108,583</b>	<b>122,999</b>	<b>6,669</b>	<b>61,695</b>	<b>79,073</b>	<b>70%</b>
<b>Net</b>	<b>(171,767)</b>	<b>(107,637)</b>	<b>(84,667)</b>	<b>10,988</b>	<b>(61,695)</b>	<b>(25,405)</b>	
<b>Cash Balance</b>			<b>152,757</b>	<b>132,726</b>			

**Fund Purpose:**  
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 Community-Oriented Policing Services (COPS) Office of the Department of Justice offers grants through the Making Officer Redeployment Effective (MORE) program.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**  
In March, the City of South Bend reimbursed grant sub-recipients, the City of Gary, Indiana and the East Chicago Police Department, totalling \$89,270. The encumbrances in the supplies budget line are for in-car video camera systems.

**Explain Significant Spending on Capital Projects Below:**

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<b>Fund Name</b>	<b>Police Federal Drug Enforcement</b>	<b>Fund Number</b>	<b>299</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>4/14/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	30,000	-	-	-	-	30,000	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	148	459	324	-	541	46%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,000	-	-	-	-	1,000	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>32,000</b>	<b>148</b>	<b>459</b>	<b>324</b>	<b>-</b>	<b>31,541</b>	<b>1%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	89,337	-	34,337	6,965	-	55,000	38%
Services	62,000	13,200	13,200	1,290	-	48,800	21%
Debt Service	-	-	-	-	-	-	0%
Capital	45,000	-	-	3,787	-	45,000	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>196,337</b>	<b>13,200</b>	<b>47,537</b>	<b>12,042</b>	<b>-</b>	<b>148,800</b>	<b>24%</b>
<b>Net</b>	<b>(164,337)</b>	<b>(13,052)</b>	<b>(47,079)</b>	<b>(11,718)</b>	<b>-</b>	<b>(117,258)</b>	
<b>Cash Balance</b>			<b>178,979</b>	<b>241,034</b>			

**Fund Purpose:**  
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 Revenue and Expenditure Changes/Variations Below:**  
In the first quarter of 2017, workstations (\$11k) and surveillance cameras (\$23k) were purchased within the supplies budget. Additionally, \$13,200 of the services budget was spent on SWAT training.

**Explain Significant Spending on Capital Projects Below:**

**City of South Bend, Indiana**  
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<b>Fund Name</b>	County Option Income Tax	<b>Fund Number</b>	404
<b>Fund Type</b>	Special Revenue	<b>Date Updated</b>	4/19/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	10,459,265	871,605	2,614,816	2,363,506	-	7,844,449	25%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	95,000	7,486	20,961	30,067	-	74,039	22%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	409,574	284,882	320,788	279,856	-	88,786	78%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>10,963,839</b>	<b>1,163,973</b>	<b>2,956,565</b>	<b>2,673,428</b>	<b>-</b>	<b>8,007,274</b>	<b>27%</b>
<b>Expenditures</b>							
Personnel	-	-	-	110,446	-	-	0%
Supplies	1,234,438	144,721	281,236	188,633	28,652	924,550	25%
Services	5,717,611	556,317	1,626,272	1,720,377	890,606	3,200,733	44%
Debt Service	1,162,337	114,463	578,095	1,348,042	-	584,242	50%
Capital	514,629	24,868	24,868	9,183	208,312	281,449	45%
Transfers Out	3,442,578	-	773,058	375,000	-	2,669,520	22%
<b>Total Expenditures</b>	<b>12,071,593</b>	<b>840,369</b>	<b>3,283,528</b>	<b>3,751,682</b>	<b>1,127,570</b>	<b>7,660,495</b>	<b>37%</b>
<b>Net</b>	<b>(1,107,754)</b>	<b>323,604</b>	<b>(326,963)</b>	<b>(1,078,253)</b>	<b>(1,127,570)</b>	<b>346,779</b>	
<b>Cash Balance</b>			<b>8,585,462</b>	<b>11,102,281</b>			

**Fund Purpose:**  
This fund accounts for the receipt and expense of county option income tax (COIT). The revenue is determined annually by the Indiana Department of Local Government Finance (DLGF). Expenditures in this fund include debt service payments, maintenance, and the Curb & Sidewalk program.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**  
Prior to 2017, this fund paid for Information Technology/Innovation costs, but these costs have been moved into fund 279 for 2017. Certain debt service payments on public facilities including the Public Works Service Center, Police and Fire Stations and Main Street/Colfax Garage have been paid by the COIT fund, but will be paid from the Tax Increment Financing (TIF) funds in 2017. The curb and sidewalk program increased by \$177,224 to the level of \$1,677,224.

**Explain Significant Spending on Capital Projects Below:**  
This year, budgeted capital projects include bus shelters of \$180,000, and the neighborhood plan program for \$95,000.

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<b>Fund Name</b>	Economic Development Income Tax	<b>Fund Number</b>	408
<b>Fund Type</b>	Special Revenue	<b>Date Updated</b>	4/19/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	10,433,361	866,667	2,633,354	2,398,651	-	7,800,007	25%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	150,000	-	150,000	150,000	-	-	100%
Fines, Forfeitures, and Fees	354,660	-	354,660	354,660	-	-	100%
Interest Earnings	60,000	10,599	27,154	24,837	-	32,846	45%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	735,236	-	735,236	-	-	0	100%
<b>Total Revenue</b>	<b>11,733,257</b>	<b>877,267</b>	<b>3,900,404</b>	<b>2,928,147</b>	<b>-</b>	<b>7,832,853</b>	<b>33%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	83	-	-	-	83	0	100%
Services	4,404,649	37,216	854,218	231,866	2,286,151	1,264,280	71%
Debt Service	384,256	31,986	131,260	566,970	-	252,996	34%
Capital	102,700	1,548	59,165	2,628	1,152	42,383	59%
Transfers Out	6,667,496	-	1,651,874	1,620,946	-	5,015,622	25%
<b>Total Expenditures</b>	<b>11,559,184</b>	<b>70,750</b>	<b>2,696,517</b>	<b>2,422,410</b>	<b>2,287,385</b>	<b>6,575,281</b>	<b>43%</b>
<b>Net</b>	<b>174,073</b>	<b>806,517</b>	<b>1,203,886</b>	<b>505,737</b>	<b>(2,287,385)</b>	<b>1,257,572</b>	
<b>Cash Balance</b>			<b>12,364,672</b>	<b>10,399,620</b>			

**Fund Purpose:**  
This fund is used to subsidize many operations throughout the City via transfers to those operations' various funds. Services expenditures include the payment to St Joe County for PSAP, various economic development & assistance grants, workforce development programming, and others. The economic development income tax (EDIT) rate was increased from 0.2% of salaries and wages in 2009 to 0.4% in 2010 in response to revenue losses incurred by the "circuit breaker" property tax caps.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**  
Transfers out relate to: \$1,522,673 - annual subsidy to Fund 211 for DCI, \$400,000 to Fund 201 for maintenance and other services formerly provided by DTSB, \$1,937,750 to Fund 202 for Street Department expenditures and road paving expenses, \$1,438,451 to Fund 600-1201 for Code Enforcement, \$579,757 to Fund 219, and \$728,865 to Fund 600-1207 for Animal Care & Control. Services expenditures includes the \$2,054,126 payment to St Joe County for PSAP, various economic development & assistance grants, workforce development programming, and others. The Debt Service expenditures are payments on the 2015 EDIT Parks Bond.

**Explain Significant Spending on Capital Projects Below:**  
\$45K is budgeted for the recording of deeds. \$57.7K is for ATVs with plows for snowplowing sidewalks.

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<b>Fund Name</b>	Urban Development Action Grant	<b>Fund Number</b>	410
<b>Fund Type</b>	Special Revenue	<b>Date Updated</b>	4/19/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	6,110	493	1,353	1,604	-	4,757	22%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>6,110</b>	<b>493</b>	<b>1,353</b>	<b>1,604</b>	<b>-</b>	<b>4,757</b>	<b>22%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	126,144	-	30,702	146,068	-	95,442	24%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>126,144</b>	<b>-</b>	<b>30,702</b>	<b>146,068</b>	<b>-</b>	<b>95,442</b>	<b>24%</b>
<b>Net</b>	<b>(120,034)</b>	<b>493</b>	<b>(29,348)</b>	<b>(144,464)</b>	<b>-</b>	<b>(90,686)</b>	
<b>Cash Balance</b>			<b>563,129</b>	<b>485,937</b>			

**Fund Purpose:**  
This fund is currently used to pay for an inter-fund loan from the COIT Fund (404) in connection with a downtown hotel/parking garage project.

**Explain Significant Revenue and Expenditure 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 Business Development Corporation (BDC) collections, is actually received. New payments from the BDC were received in 2015 and are expected in 2016.

**Explain Significant Spending on Capital Projects Below:**



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<b>Fund Name</b>	Project Releaf	<b>Fund Number</b>	655
<b>Fund Type</b>	Special Revenue	<b>Date Updated</b>	4/17/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	440,153	36,817	110,349	109,637	-	329,804	25%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,403	787	2,133	2,403	-	2,270	48%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>444,556</b>	<b>37,604</b>	<b>112,482</b>	<b>112,040</b>	<b>-</b>	<b>332,074</b>	<b>25%</b>
<b>Expenditures</b>							
Personnel	49,851	-	-	-	-	49,851	0%
Supplies	4,344	-	-	-	876	3,468	20%
Services	49,001	3,684	10,181	8,541	-	38,820	21%
Debt Service	72,220	-	11,619	11,619	-	60,601	16%
Capital	-	-	-	-	-	-	0%
Transfers Out	350,000	-	87,500	-	-	262,500	25%
<b>Total Expenditures</b>	<b>525,416</b>	<b>3,684</b>	<b>109,300</b>	<b>20,160</b>	<b>876</b>	<b>415,240</b>	<b>21%</b>
<b>Net</b>	<b>(80,860)</b>	<b>33,920</b>	<b>3,182</b>	<b>91,880</b>	<b>(876)</b>	<b>(83,166)</b>	
<b>Cash Balance</b>			<b>879,771</b>	<b>1,016,561</b>			

Staffing	Budget	Actual
Full Time	-	-
Part-Time /Seasonal/Temporary	2.02	-
<b>Total</b>	<b>2.02</b>	<b>-</b>

**Fund Purpose:**

This fund accounts for the fall and spring leaf collection program. The program is financed by a \$0.99 per month charge on residents' utility bills.

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

2017 Fall Leaf Pickup program start date - to be determined. The annual transfer of \$350,000.00 is to cover a portion of MVH costs paid for spring & fall Project Releaf. These costs include supervisory wages and benefits, gasoline, depreciation on the leaf vacs and other costs.

**Explain Significant Spending on Capital Projects Below:**

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<b>Fund Name</b>	Police K-9 Unit	<b>Fund Number</b>	705
<b>Fund Type</b>	Special Revenue	<b>Date Updated</b>	4/14/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	20	3	7	10	-	13	34%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	-	-	-	2,000	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,020</b>	<b>3</b>	<b>7</b>	<b>10</b>	<b>-</b>	<b>2,013</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	2,020	-	-	-	-	2,020	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,020</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,020</b>	<b>0%</b>
<b>Net</b>	<b>-</b>	<b>3</b>	<b>7</b>	<b>10</b>	<b>-</b>	<b>(7)</b>	
<b>Cash Balance</b>			<b>2,865</b>	<b>3,879</b>			

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

**Explain Significant Revenue and Expenditure Changes/Variations Below:**

**Explain Significant Spending on Capital Projects Below:**

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<b>Fund Name</b>	<b>Football Hall of Fame Debt Service</b>	<b>Fund Number</b>	<b>313</b>
<b>Fund Type</b>	<b>City Debt Service</b>	<b>Date Updated</b>	<b>4/19/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	871,228	-	-	-	-	871,228	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	67,000	-	-	28,029	-	67,000	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	23	79	0	-	(79)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>938,228</b>	<b>23</b>	<b>79</b>	<b>28,029</b>	<b>-</b>	<b>938,149</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	1,268,999	(3,265)	631,735	636,000	-	637,264	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,268,999</b>	<b>(3,265)</b>	<b>631,735</b>	<b>636,000</b>	<b>-</b>	<b>637,264</b>	<b>50%</b>
<b>Net</b>	<b>(330,771)</b>	<b>3,288</b>	<b>(631,656)</b>	<b>(607,971)</b>	<b>-</b>	<b>300,885</b>	
<b>Cash Balance</b>			<b>(338,862)</b>	<b>(596,575)</b>			

**Fund Purpose:**

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.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**

The Hall of Fame bond was refunded during 2011 resulting in lower debt service payments. The final payment is due February 1, 2018. During 2017, certain debt service payments may need to be transferred to another fund due to a reduction in the property tax levy for this fund.

**Explain Significant Spending on Capital Projects Below:**

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<b>Fund Name</b>	<b>South Bend Building Corp</b>	<b>Fund Number</b>	<b>755</b>
<b>Fund Type</b>	<b>City Debt Service</b>	<b>Date Updated</b>	<b>4/19/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,000	210	246	-	-	3,754	6%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	2,639,214	-	1,326,750	-	-	1,312,464	50%
<b>Total Revenue</b>	<b>2,643,214</b>	<b>210</b>	<b>1,326,996</b>	<b>-</b>	<b>-</b>	<b>1,316,218</b>	<b>50%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	2,643,214	1,437,970	1,437,970	-	-	1,205,244	54%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,643,214</b>	<b>1,437,970</b>	<b>1,437,970</b>	<b>-</b>	<b>-</b>	<b>1,205,244</b>	<b>54%</b>
<b>Net</b>	<b>-</b>	<b>(1,437,760)</b>	<b>(110,974)</b>	<b>-</b>	<b>-</b>	<b>110,974</b>	
<b>Cash Balance</b>			<b>651,115</b>	<b>-</b>			

**Fund Purpose:**  
The South Bend Building Corporation receives debt service payments from the City and passes them through to trustee banks and bondholders. The South Bend Building Corporation is a separate legal entity and the City wishes to formally integrate its operations into its formal accounting system in 2017. The South Bend Building Corporation is reported as a fund in the City's Comprehensive Annual Financial Report (CAFR).

**Accounting Methodology:**  
Revenue and expenditures are one month in arrears because the City receives the trustee bank statements after the books are closed. Thus, changes are entered in the general ledger the following month.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**  
Debt service payments are for the 2012 Police & Fire refunding (debt schedule #39), the 2010 Public Works Building refunding (#36), and the 2013 EMS Fire Station/Tower bonds (#116). Debt payments are made twice a year, in February and August.  
  
The 2010 Public Works Building refunding bonds are scheduled to be paid off in 2021. The 2012 Police & Fire refunding are scheduled to be paid off in 2023. The 2013 EMS Fire Station/Tower bonds are scheduled to be paid off in 2033.

**Explain Significant Spending on Capital Projects Below:**

**City of South Bend, Indiana  
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<b>Fund Name</b>	<b>Parks Bond Debt Service</b>	<b>Fund Number</b>	<b>757</b>
<b>Fund Type</b>	<b>City Debt Service</b>	<b>Date Updated</b>	<b>4/14/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	124	207	-	-	793	21%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	390,482	-	65,080	-	-	325,402	17%
<b>Total Revenue</b>	<b>391,482</b>	<b>124</b>	<b>65,287</b>	<b>-</b>	<b>-</b>	<b>326,195</b>	<b>17%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	391,482	198,566	198,566	-	-	192,916	51%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>391,482</b>	<b>198,566</b>	<b>198,566</b>	<b>-</b>	<b>-</b>	<b>192,916</b>	<b>51%</b>
<b>Net</b>	<b>-</b>	<b>(198,441)</b>	<b>(133,279)</b>	<b>-</b>	<b>-</b>	<b>133,279</b>	
<b>Cash Balance</b>			<b>428,664</b>	<b>-</b>			

**Fund Purpose:**

A new Parks Bond Debt Service Fund 757 is being established for 2017 to account for the receipt of monthly lease rental payments from the City's EDIT Fund 408 and the payment of debt service principal and interest semi-annually to the bond holders. The accounting records are maintained in US Bank trustee accounts and, beginning in 2017, will be integrated into the City's regular accounting system. The par amount of the 2015 Parks/EDIT bond was \$5,605,000 and the final payment is due August 1, 2035.

**Accounting Methodology:**

Revenue and expenditures are one month in arrears because the City receives the trustee bank statements after the books are closed. Thus, changes are entered in the general ledger the following month.

**Explain Significant Revenue and Expenditure Changes/Variiances Below:**

In February, \$65,080 was transferred into this fund from the Bond in anticipation of debt service needs. The first of two semi-annual payments was made in March.

**Explain Significant Spending on Capital Projects Below:**

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<b>Fund Name</b>	<b>Professional Sports Development</b>	<b>Fund Number</b>	<b>377</b>
<b>Fund Type</b>	<b>Capital Project</b>	<b>Date Updated</b>	<b>4/19/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	700,000	115,348	177,752	261,209	-	522,248	25%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	9	606	890	-	1,394	30%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	30,000	-	17,864	24,026	-	12,136	60%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>732,000</b>	<b>115,357</b>	<b>196,222</b>	<b>286,125</b>	<b>-</b>	<b>535,778</b>	<b>27%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	827,955	-	468,440	473,088	-	359,515	57%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>827,955</b>	<b>-</b>	<b>468,440</b>	<b>473,088</b>	<b>-</b>	<b>359,515</b>	<b>57%</b>
<b>Net</b>	<b>(95,955)</b>	<b>115,357</b>	<b>(272,218)</b>	<b>(186,962)</b>	<b>-</b>	<b>176,263</b>	
<b>Cash Balance</b>			<b>125,060</b>	<b>240,412</b>			

**Fund Purpose:**

This fund collects a special tax which is used primarily for debt service and improvements at the Four Winds Field baseball stadium. The PSDA revenue is projected to end in August 2018.

**Explain Significant Revenue and Expenditure Changes/Variations 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 PSDA 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 PSDA revenue is projected to end in August 2018. The final debt service payment on the 2010 Coveleski Stadium bonds (Four Winds Field) will be paid January 15, 2019.

**Explain Significant Spending on Capital Projects Below:**

**City of South Bend, Indiana  
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<b>Fund Name</b>	Coveleski Stadium Capital	<b>Fund Number</b>	401
<b>Fund Type</b>	Capital Project	<b>Date Updated</b>	4/14/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	40,000	-	-	-	-	40,000	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	200	79	217	207	-	(17)	108%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>40,200</b>	<b>79</b>	<b>217</b>	<b>207</b>	<b>-</b>	<b>39,984</b>	<b>1%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	30,000	-	-	22,000	6,079	23,921	20%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>22,000</b>	<b>6,079</b>	<b>23,921</b>	<b>20%</b>
<b>Net</b>	<b>10,200</b>	<b>79</b>	<b>217</b>	<b>(21,793)</b>	<b>(6,079)</b>	<b>16,063</b>	
<b>Cash Balance</b>			<b>90,751</b>	<b>60,761</b>			

**Fund Purpose:**  
This fund is used for minor capital improvements for Four Winds Field at Coveleski Stadium. Revenues are in the form of a bonus received by the City if attendance reaches or maintains certain levels.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**  
Due to recent lease agreements, no capital revenues have been collected for this fund, limiting its budget. Further, the budgeted items are for repair & maintenance, not capital.

**Explain Significant Spending on Capital Projects Below:**

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<b>Fund Name</b>	Zoo Endowment	<b>Fund Number</b>	403
<b>Fund Type</b>	Capital Project	<b>Date Updated</b>	4/14/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	200	44	119	127	-	81	60%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>200</b>	<b>44</b>	<b>119</b>	<b>127</b>	<b>-</b>	<b>81</b>	<b>60%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	49,688	-	-	-	49,400	288	99%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>49,688</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>49,400</b>	<b>288</b>	<b>99%</b>
<b>Net</b>	<b>(49,488)</b>	<b>44</b>	<b>119</b>	<b>127</b>	<b>(49,400)</b>	<b>(207)</b>	
<b>Cash Balance</b>			<b>50,017</b>	<b>49,573</b>			

**Fund Purpose:**  
This fund accounts for donations dedicated to Potawatomi Zoo.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**  
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:**  
The 2017 capital budget is for the re-paving of the zoo parking lot.



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<b>Fund Name</b>	<b>Park Nonreverting Capital</b>	<b>Fund Number</b>	<b>405</b>
<b>Fund Type</b>	<b>Capital Project</b>	<b>Date Updated</b>	<b>4/14/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	26,000	392	828	1,014	-	25,172	3%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,000	179	483	1,110	-	3,517	12%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	22,000	-	4,000	-	-	18,000	18%
Transfers In	287,850	-	-	-	-	287,850	0%
<b>Total Revenue</b>	<b>339,850</b>	<b>571</b>	<b>5,311</b>	<b>2,124</b>	<b>-</b>	<b>334,539</b>	<b>2%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	67,326	22,621	24,462	1,948	26,351	16,513	75%
Services	63,288	-	4,954	-	4,266	54,068	15%
Debt Service	-	-	-	-	-	-	0%
Capital	97,410	-	56,330	-	8,500	32,581	67%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>228,024</b>	<b>22,621</b>	<b>85,745</b>	<b>1,948</b>	<b>39,117</b>	<b>103,161</b>	<b>55%</b>
<b>Net</b>	<b>111,826</b>	<b>(22,050)</b>	<b>(80,435)</b>	<b>176</b>	<b>(39,117)</b>	<b>231,378</b>	
<b>Cash Balance</b>			<b>230,274</b>	<b>469,900</b>			

**Fund Purpose:**

This is a 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. Currently, this fund is used for more than capital expenditures.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**

Annual transfers to this fund from Park Funds (201/203) were not done in 2015 and 2016 due to an oversight. This will be corrected in 2017 and revenues going forward in this fund should be more consistent.

The cash balance includes \$60,300 that is restricted to expenditures in Voorde Park.

**Explain Significant Spending on Capital Projects Below:**

Capital expenditures are for the purchase of equipment for the golf courses.

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<b>Fund Name</b>	<b>Cumulative Capital Development</b>	<b>Fund Number</b>	<b>406</b>
<b>Fund Type</b>	<b>Capital Project</b>	<b>Date Updated</b>	<b>4/19/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	436,000	-	-	-	-	436,000	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	37,500	-	-	13,260	-	37,500	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	3,000	410	1,203	1,348	-	1,797	40%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>476,500</b>	<b>410</b>	<b>1,203</b>	<b>14,608</b>	<b>-</b>	<b>475,297</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	476,500	-	140,546	169,196	-	335,954	29%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>476,500</b>	<b>-</b>	<b>140,546</b>	<b>169,196</b>	<b>-</b>	<b>335,954</b>	<b>29%</b>
<b>Net</b>	<b>-</b>	<b>410</b>	<b>(139,344)</b>	<b>(154,588)</b>	<b>-</b>	<b>139,344</b>	
<b>Cash Balance</b>			<b>440,970</b>	<b>417,372</b>			

**Fund Purpose:**  
The fund is used to finance police vehicles and related equipment. This fund receives revenue from a property tax levy and distributions are received from St. Joseph County in June and December.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**  
Expenditures are for debt service payments on capital leases and the due dates vary per lease.

**Explain Significant Spending on Capital Projects Below:**

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<b>Fund Name</b>	<b>Cumulative Capital Improvement</b>	<b>Fund Number</b>	<b>407</b>
<b>Fund Type</b>	<b>Capital Project</b>	<b>Date Updated</b>	<b>4/19/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	408,000	-	150,000	150,000	-	258,000	37%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	301	862	801	-	1,138	43%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	25,000	-	-	-	-	25,000	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>435,000</b>	<b>301</b>	<b>150,862</b>	<b>150,801</b>	<b>-</b>	<b>284,138</b>	<b>35%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	372,250	-	185,125	184,125	-	187,125	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>372,250</b>	<b>-</b>	<b>185,125</b>	<b>184,125</b>	<b>-</b>	<b>187,125</b>	<b>50%</b>
<b>Net</b>	<b>62,750</b>	<b>301</b>	<b>(34,263)</b>	<b>(33,324)</b>	<b>-</b>	<b>97,013</b>	
<b>Cash Balance</b>			<b>343,982</b>	<b>277,907</b>			

**Fund Purpose:**

This fund receives revenues from the hotel/motel tax as well as the cigarette tax. The fund is used to pay debt service on a Century Center bond.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**

Revenue in this fund includes \$150,000 in hotel/motel taxes and \$258,000 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. 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.

**Explain Significant Spending on Capital Projects Below:**

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<b>Fund Name</b>	<b>Major Moves Construction</b>	<b>Fund Number</b>	<b>412</b>
<b>Fund Type</b>	<b>Capital Project</b>	<b>Date Updated</b>	<b>4/19/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	25,000	2,312	5,890	5,587	-	19,110	24%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,477,472	-	596,589	586,589	-	880,883	40%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,502,472</b>	<b>2,312</b>	<b>602,479</b>	<b>592,176</b>	<b>-</b>	<b>899,993</b>	<b>40%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,468,808	62	604	-	1,333,825	134,379	91%
Debt Service	-	-	-	-	-	-	0%
Capital	1,001,900	-	-	351,475	241,900	760,001	24%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,470,708</b>	<b>62</b>	<b>604</b>	<b>351,475</b>	<b>1,575,724</b>	<b>894,380</b>	<b>64%</b>
<b>Net</b>	<b>(968,236)</b>	<b>2,250</b>	<b>601,875</b>	<b>240,701</b>	<b>(1,575,724)</b>	<b>5,613</b>	
<b>Cash Balance</b>			<b>2,965,965</b>	<b>2,424,674</b>			

**Fund Purpose:**

This fund was established in 2006 with the City's share of the proceeds for the lease of the Indiana Toll Road (I-80/90). The fund is used to finance capital improvements projects and also makes loans to other funds. Annual revenue is the loan payments from those other funds. In recent years the fund has been used in connection with the City's Smart Streets program.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**

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 are \$181,081 from Fund 435 (Douglas Rd.) and \$3,342,237 from Fund 436 (River East Residential).

**Explain Significant Spending on Capital Projects Below:**

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.

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<b>Fund Name</b>	<b>Morris Performing Arts Center Capital</b>	<b>Fund Number</b>	<b>416</b>
<b>Fund Type</b>	<b>Capital Project</b>	<b>Date Updated</b>	<b>4/13/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	100,000	13,143	25,357	14,863	-	74,643	25%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,000	523	1,409	1,334	-	2,591	35%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>104,000</b>	<b>13,666</b>	<b>26,766</b>	<b>16,197</b>	<b>-</b>	<b>77,234</b>	<b>26%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	20,958	828	1,236	5,000	2,698	17,024	19%
Services	35,186	817	817	7,931	6,869	27,500	22%
Debt Service	-	-	-	-	-	-	0%
Capital	50,000	-	-	-	-	50,000	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>106,144</b>	<b>1,645</b>	<b>2,053</b>	<b>12,931</b>	<b>9,567</b>	<b>94,524</b>	<b>11%</b>
<b>Net</b>	<b>(2,144)</b>	<b>12,021</b>	<b>24,713</b>	<b>3,266</b>	<b>(9,567)</b>	<b>(17,290)</b>	
<b>Cash Balance</b>			<b>614,546</b>	<b>519,992</b>			

**Fund Purpose:**

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

**Explain Significant Revenue and Expenditure 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:**

Dimmer Rack Upgrades (Lighting 1/3) in the amount of \$20,000.00.  
Fall Arrest System and Escape Ladders for the theater (house left an right - required by regulations) in the amount of \$30,000.00.

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<b>Fund Name</b>	Community Revitalization Enhancement District	<b>Fund Number</b>	434
<b>Fund Type</b>	Capital Project	<b>Date Updated</b>	4/19/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	156	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	156	-	-	0%
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	-	-	-	-	-	-	0%
<b>Net</b>	-	-	-	156	-	-	
<b>Cash Balance</b>			-	2,560			

**Fund Purpose:**  
This fund formerly received a special distribution of state tax revenue captured in the district and was used for debt service. This fund was closed and the remaining cash transferred to COIT Fund #404.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**

**Explain Significant Spending on Capital Projects Below:**

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<b>Fund Name</b>	Palais Royale Historic Preservation	<b>Fund Number</b>	450
<b>Fund Type</b>	Capital Project	<b>Date Updated</b>	4/13/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	600	83	225	197	-	375	38%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	16,500	345	2,297	2,415	-	14,203	14%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>17,100</b>	<b>428</b>	<b>2,522</b>	<b>2,613</b>	<b>-</b>	<b>14,578</b>	<b>15%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	5,000	-	-	-	-	5,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>0%</b>
<b>Net</b>	<b>12,100</b>	<b>428</b>	<b>2,522</b>	<b>2,613</b>	<b>-</b>	<b>9,578</b>	
<b>Cash Balance</b>			<b>95,432</b>	<b>79,026</b>			

**Fund Purpose:**  
This fund provides funding for capital projects that preserve the historic character of the Palais Royale Ballroom.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**  
This fund is funded through a portion of revenues received from functions held at the Palais.

**Explain Significant Spending on Capital Projects Below:**  
There are no capital projects budgeted at this time.

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<b>Fund Name</b>	<b>Football Hall of Fame Capital</b>	<b>Fund Number</b>	<b>677</b>
<b>Fund Type</b>	<b>Capital Project</b>	<b>Date Updated</b>	<b>4/19/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	5,000	431	1,181	1,288	-	3,819	24%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,000</b>	<b>431</b>	<b>1,181</b>	<b>1,288</b>	<b>-</b>	<b>3,819</b>	<b>24%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	81,091	2,574	21,299	27,415	12,751	47,041	42%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>81,091</b>	<b>2,574</b>	<b>21,299</b>	<b>27,415</b>	<b>12,751</b>	<b>47,041</b>	<b>42%</b>
<b>Net</b>	<b>(76,091)</b>	<b>(2,143)</b>	<b>(20,118)</b>	<b>(26,127)</b>	<b>(12,751)</b>	<b>(43,222)</b>	
<b>Cash Balance</b>			<b>475,322</b>	<b>476,749</b>			

**Fund Purpose:**

This fund was established to provide capital repairs and improvements at the former College Football Hall of Fame building. The fund received distributions from the PSDA Tax Fund (377) through 2010.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**

The College Football Hall of Fame ceased operations in South Bend at the end of 2012.

Budgeted expenditures are for the utilities and maintenance of the building.

**Explain Significant Spending on Capital Projects Below:**



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<b>Fund Name</b>	Emergency Medical Services Capital	<b>Fund Number</b>	287
<b>Fund Type</b>	Enterprise	<b>Date Updated</b>	4/14/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	1,275,000	-	1,798,417	1,307,757	-	(523,417)	141%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	10,000	3,021	8,504	6,828	-	1,496	85%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,285,000</b>	<b>3,021</b>	<b>1,806,922</b>	<b>1,314,585</b>	<b>-</b>	<b>(521,922)</b>	<b>141%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	184,010	-	-	-	184,010	-	100%
Debt Service	729,756	-	235,792	-	-	493,964	32%
Capital	2,186,611	-	150,604	152,919	1,198,707	837,300	62%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,100,377</b>	<b>-</b>	<b>386,396</b>	<b>152,919</b>	<b>1,382,717</b>	<b>1,331,264</b>	<b>57%</b>
<b>Net</b>	<b>(1,815,377)</b>	<b>3,021</b>	<b>1,420,525</b>	<b>1,161,666</b>	<b>(1,382,717)</b>	<b>(1,853,185)</b>	
<b>Cash Balance</b>			<b>5,050,059</b>	<b>3,830,498</b>			

**Fund Purpose:**  
This fund was established in 2015 to track capital expenditures related to Emergency Medical Services. The fund receives revenues from Medicaid settlements and transfers from EMS Operating Fund (288). These funds are used for capital purchases such as fire apparatus, ambulances and major construction projects.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**  
A new, smaller ambulance was purchased in February 2017.

**Explain Significant Spending on Capital Projects Below:**  
Planned purchase of ambulance, replacement cardiac monitors, fleet vehicle.

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<b>Fund Name</b>	<b>Emergency Medical Services Operating</b>	<b>Fund Number</b>	<b>288</b>
<b>Fund Type</b>	<b>Enterprise</b>	<b>Date Updated</b>	<b>4/14/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	6,327,512	481,504	1,217,125	1,426,633	-	5,110,387	19%
Fines, Forfeitures, and Fees	2,500	-	700	1,000	-	1,800	28%
Interest Earnings	15,000	1,395	4,092	5,729	-	10,908	27%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	750	750	-	-	(750)	0%
Other Income	5,000	-	525	200	-	4,475	11%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>6,350,012</b>	<b>483,650</b>	<b>1,223,192</b>	<b>1,433,562</b>	<b>-</b>	<b>5,126,820</b>	<b>19%</b>
<b>Expenditures</b>							
Personnel	5,180,304	335,834	1,007,522	969,276	-	4,172,782	19%
Supplies	358,825	30,046	76,517	76,797	35,528	246,780	31%
Services	577,692	35,873	112,428	55,203	32,666	432,598	25%
Debt Service	1,093	-	318	225,901	1,729	(954)	187%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>6,117,914</b>	<b>401,753</b>	<b>1,196,785</b>	<b>1,327,177</b>	<b>69,923</b>	<b>4,851,207</b>	<b>21%</b>
<b>Net</b>	<b>232,098</b>	<b>81,897</b>	<b>26,407</b>	<b>106,385</b>	<b>(69,923)</b>	<b>275,614</b>	
<b>Cash Balance</b>			<b>1,785,503</b>	<b>2,349,917</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	51.00	51.00
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>51.00</b>	<b>51.00</b>

**Fund Purpose:**

This fund accounts for the expenditures of the Emergency Medical Services (EMS) program. 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 Revenue, Expenditure and Staffing Changes/Variiances Below:**

**Explain Significant Spending on Capital Projects Below:**

Fire Department and EMS capital expenditures are accounted for in the EMS Capital Fund #287.

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<b>Fund Name</b>	<b>Consolidated Building Fund</b>	<b>Fund Number</b>	<b>600</b>
<b>Fund Type</b>	<b>Enterprise</b>	<b>Date Updated</b>	<b>4/19/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	25,000	3,017	6,696	7,640	-	18,304	27%
Charges for Services	1,477,850	141,666	334,777	310,227	-	1,143,073	23%
Fines, Forfeitures, and Fees	280,000	6,185	14,953	14,948	-	265,047	5%
Interest Earnings	5,000	2,168	6,077	5,093	-	(1,077)	122%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	4,000	-	-	557	-	4,000	0%
Other Income	9,500	1,150	1,668	1,319	-	7,832	18%
Transfers In	2,167,316	-	541,829	527,517	-	1,625,487	25%
<b>Total Revenue</b>	<b>3,968,666</b>	<b>154,187</b>	<b>905,999</b>	<b>867,300</b>	<b>-</b>	<b>3,062,667</b>	<b>23%</b>
<b>Expenditures</b>							
Personnel	2,696,460	188,177	565,574	614,370	-	2,130,886	21%
Supplies	113,282	5,899	29,361	22,999	15,268	68,652	39%
Services	892,868	61,098	198,460	179,062	61,073	633,335	29%
Debt Service	75,210	2,413	24,269	11,885	1,655	49,285	34%
Capital	-	-	-	30,608	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,777,820</b>	<b>257,588</b>	<b>817,664</b>	<b>858,924</b>	<b>77,997</b>	<b>2,882,159</b>	<b>24%</b>
<b>Net</b>	<b>190,846</b>	<b>(103,401)</b>	<b>88,335</b>	<b>8,376</b>	<b>(77,997)</b>	<b>180,508</b>	
<b>Cash Balance</b>			<b>2,707,472</b>	<b>1,904,738</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
<i>Code Enforcement (600-1201)/Animal Control (600-1207)</i>		
Full Time	23.00	23.00
Part-Time /Seasonal/Temporary	1.50	1.50
<i>Building Department (600-1306)</i>		
Full Time	14.00	14.00
Part-Time /Seasonal/Temporary	0.50	0.50
<b>Total</b>	<b>39.00</b>	<b>39.00</b>

**Fund Purpose:**

This fund accounts for the expenditures of the Building Department, Code Enforcement, and Animal Care & Control. Code Enforcement and Animal Care & Control are managed together, but are run separately from the Building Department per the Common Council.

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

*Code Enforcement (600-1201)/Animal Control (600-1207)*

The \$2.1 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. Some revenues are derived from fees for processing abandoned vehicles and animal control activities.

*Building Department (600-1306)*

This portion of the fund comprises revenues and expenditures for Code Enforcement and its subsidiary, Animal Care and Control. While some revenues are derived from fees for processing abandoned vehicles and animal control activities, the vast majority comes from a transfer from the EDIT fund. Most of the Other Income is from collections for ordinance violations.

**Explain Significant Spending on Capital Projects Below:**

*Code Enforcement (600-1201)/Animal Control (600-1207)*

Capital expenditures are for two pickup trucks. The first truck was paid for in January and the second in June.

*Building Department (600-1306)*

Purchased 4 new vehicles (lease payments) in November 2016, first payments were in January 2017. Will purchase (lease) 3 new vehicles in June 2017.

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<b>Fund Name</b>	<b>Parking Garages</b>	<b>Fund Number</b>	<b>601</b>
<b>Fund Type</b>	<b>Enterprise</b>	<b>Date Updated</b>	<b>4/14/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	986,129	83,097	272,395	248,323	-	713,734	28%
Fines, Forfeitures, and Fees	95,900	7,169	15,484	15,470	-	80,416	16%
Interest Earnings	4,000	917	2,339	1,687	-	1,661	58%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	11,282	180	200	-	-	11,082	2%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,097,311</b>	<b>91,364</b>	<b>290,418</b>	<b>265,480</b>	<b>-</b>	<b>806,893</b>	<b>26%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,208,218	4,482	109,415	229,526	965,087	133,717	89%
Debt Service	-	-	-	-	-	-	0%
Capital	39,036	-	-	-	39,036	-	100%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,247,254</b>	<b>4,482</b>	<b>109,415</b>	<b>229,526</b>	<b>1,004,123</b>	<b>133,717</b>	<b>89%</b>
<b>Net</b>	<b>(149,943)</b>	<b>86,881</b>	<b>181,004</b>	<b>35,954</b>	<b>(1,004,123)</b>	<b>673,176</b>	
<b>Cash Balance</b>			<b>1,151,255</b>	<b>676,571</b>			

**Fund Purpose:**  
This fund accounts for the revenues and expenditures from the various parking garages owned by the City of South Bend. Parking garage operations are under outside contract with Downtown South Bend, Inc. Other contracts are for various repair & maintenance projects among the garages.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**  
The vast majority of the Services encumbrance is \$892K for the annual Block By Block contract, for maintaining the garages and assisting patrons.

**Explain Significant Spending on Capital Projects Below:**

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<b>Fund Name</b>	<b>Solid Waste Operations</b>	<b>Fund Number</b>	<b>610</b>
<b>Fund Type</b>	<b>Enterprise</b>	<b>Date Updated</b>	<b>4/12/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	5,746,175	480,580	1,397,454	1,281,647	-	4,348,721	24%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,500	253	727	678	-	1,773	29%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	34,000	-	265	27,090	-	33,735	1%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,782,675</b>	<b>480,834</b>	<b>1,398,446</b>	<b>1,309,415</b>	<b>-</b>	<b>4,384,229</b>	<b>24%</b>
<b>Expenditures</b>							
Personnel	1,781,122	121,502	397,070	352,436	-	1,384,052	22%
Supplies	187,532	11,326	57,450	38,254	48,044	82,038	56%
Services	2,848,943	155,673	635,763	731,520	269,746	1,943,434	32%
Debt Service	9,700	-	-	9,700	9,700	-	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	835,613	100,000	100,000	262,000	-	735,613	12%
<b>Total Expenditures</b>	<b>5,662,910</b>	<b>388,501</b>	<b>1,190,284</b>	<b>1,393,911</b>	<b>327,490</b>	<b>4,145,137</b>	<b>27%</b>
<b>Net</b>	<b>119,765</b>	<b>92,333</b>	<b>208,163</b>	<b>(84,495)</b>	<b>(327,490)</b>	<b>239,092</b>	
<b>Cash Balance</b>			<b>420,188</b>	<b>235,205</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	26.20	26.20
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>26.20</b>	<b>26.20</b>

**Fund Purpose:**

This fund accounts for the operations of the Solid Waste Department. It is funded by charging City residents a monthly fee for pick-up and disposal of trash at area landfills and recycling centers. Funds are transferred out to the Solid Waste Capital Fund #611 for the payment of debt service obligations as needed.

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

Year to date service revenue is higher than prior year to date total due to a 9% rate increase. An expected CNG fuel rebate (other income) has not been received yet. Encumbrances for future CNG fuel deliveries are causing the percentage of supplies budget used to appear high. Large encumbrances for landfill tipping fees and trash truck computers are similarly causing the services budget used to appear higher than normal. Transfers out follow debt service payment schedules.

**Explain Significant Spending on Capital Projects Below:**

Solid Waste capital expenditures are accounted for in the Solid Waste Capital Fund #611.

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<b>Fund Name</b>	<b>Solid Waste Capital</b>	<b>Fund Number</b>	<b>611</b>
<b>Fund Type</b>	<b>Enterprise</b>	<b>Date Updated</b>	<b>4/6/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	300,000	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	200	39	458	36	-	(258)	229%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	835,613	100,000	100,000	262,000	-	735,613	12%
<b>Total Revenue</b>	<b>835,813</b>	<b>100,039</b>	<b>100,458</b>	<b>562,036</b>	<b>-</b>	<b>735,355</b>	<b>12%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	1,123,613	218	433,832	262,258	-	689,781	39%
Capital	12,000	-	-	-	-	12,000	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,135,613</b>	<b>218</b>	<b>433,832</b>	<b>262,258</b>	<b>-</b>	<b>701,781</b>	<b>38%</b>
<b>Net</b>	<b>(299,800)</b>	<b>99,821</b>	<b>(333,374)</b>	<b>299,778</b>	<b>-</b>	<b>33,574</b>	
<b>Cash Balance</b>			<b>3,074</b>	<b>300,221</b>			

**Fund Purpose:**  
This fund is used for debt service and capital expenditures related to the Solid Waste Department. This fund receives transfers from the Solid Waste Operations Fund #610.

**Explain Significant Revenue and Expenditure Changes/Variances Below:**  
A \$300K State grant received in 2016 to cover part of the cost of new CNG fueled trash trucks will not be repeated this year. Interest revenue was underestimated; a budget adjustment will be requested mid-year. Transfers in are done as needed to have funds available for debt service payments, per City debt payment schedules.

**Explain Significant Spending on Capital Projects Below:**  
With few exceptions, all vehicles and equipment are lease-purchased over a five year term. The debt service payments cover lease payments for eleven trucks in the fleet. Four of them will be fully paid for in July 2017.

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<b>Fund Name</b>	<b>Water Works Operations</b>	<b>Fund Number</b>	<b>620</b>
<b>Fund Type</b>	<b>Enterprise</b>	<b>Date Updated</b>	<b>4/13/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	17,348,834	1,097,670	3,312,606	3,275,335	-	14,036,228	19%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	35,000	2,584	7,257	9,534	-	27,743	21%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	73,000	35	1,320	2,523	-	71,680	2%
Transfers In	62,500	3,961	10,401	7,596	-	52,099	17%
<b>Total Revenue</b>	<b>17,519,334</b>	<b>1,104,250</b>	<b>3,331,584</b>	<b>3,294,987</b>	<b>-</b>	<b>14,187,750</b>	<b>19%</b>
<b>Expenditures</b>							
Personnel	5,604,157	393,931	1,231,028	1,205,673	191	4,372,938	22%
Supplies	1,727,233	64,798	321,485	245,562	166,289	1,239,460	28%
Services	5,995,181	363,955	1,144,782	984,880	677,160	4,173,239	30%
Debt Service	328,853	772	109,457	7,491	3,420	215,976	34%
Capital	-	-	-	-	-	-	0%
Transfers Out	4,071,830	312,827	1,089,753	1,248,913	-	2,982,077	27%
<b>Total Expenditures</b>	<b>17,727,254</b>	<b>1,136,283</b>	<b>3,896,505</b>	<b>3,692,519</b>	<b>847,060</b>	<b>12,983,689</b>	<b>27%</b>
<b>Net</b>	<b>(207,920)</b>	<b>(32,033)</b>	<b>(564,920)</b>	<b>(397,531)</b>	<b>(847,060)</b>	<b>1,204,060</b>	
<b>Cash Balance</b>			<b>3,164,418</b>	<b>3,589,005</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	72.00	67.00
Part-Time /Seasonal/Temporary	3.56	1.50
<b>Total</b>	<b>75.56</b>	<b>68.50</b>

**Fund Purpose:**

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

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

Current year budget for Charges for Services revenue includes \$2.7 million (half of year) of additional projected sales as planned in the water rate case. Delay in revenues is expected which will impact the percentage of budget year to date.

**Explain Significant Spending on Capital Projects Below:**

Water Works capital expenditures are accounted for in the Water Works Capital Fund #622.

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<b>Fund Name</b>	<b>Water Works Capital</b>	<b>Fund Number</b>	<b>622</b>
<b>Fund Type</b>	<b>Enterprise</b>	<b>Date Updated</b>	<b>4/12/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	15,000	2,167	6,059	7,422	-	8,941	40%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>15,000</b>	<b>2,167</b>	<b>6,059</b>	<b>7,422</b>	<b>-</b>	<b>8,941</b>	<b>40%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	1,414,466	13,775	303,490	-	109,653	1,001,323	29%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,414,466</b>	<b>13,775</b>	<b>303,490</b>	<b>-</b>	<b>109,653</b>	<b>1,001,323</b>	<b>29%</b>
<b>Net</b>	<b>(1,399,466)</b>	<b>(11,608)</b>	<b>(297,430)</b>	<b>7,422</b>	<b>(109,653)</b>	<b>(992,383)</b>	
<b>Cash Balance</b>			<b>2,290,085</b>	<b>2,887,830</b>			

**Fund Purpose:**  
This fund is used for acquiring, constructing, and improving water utility capital assets. Water utility capital assets include Wells, Reservoirs, Transmission and Distribution Mains, Pumping, Treatment and Transportation Equipment and other general plant items.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**

**Explain Significant Spending on Capital Projects Below:**  
Spent YTD: Freightliner Dump Truck (1) \$177,777 | Truck w/Utility Body (2) \$88,840 | Concrete/Asphalt Saw (1) \$23,098  
WIP: North Station Well #1 Replacement /Eng Design - \$13,775  
Encumb: 1 Tn 2WD Dump Truck (1) \$48,493,  
North Station Well #1 Replacement Project - Engineering Design \$52,296 and Well Drilling \$8,865



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<b>Fund Name</b>	<b>Water Works Customer Deposit</b>	<b>Fund Number</b>	<b>624</b>
<b>Fund Type</b>	<b>Enterprise</b>	<b>Date Updated</b>	<b>4/12/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	15,000	1,347	3,680	3,895	-	11,320	25%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>15,000</b>	<b>1,347</b>	<b>3,680</b>	<b>3,895</b>	<b>-</b>	<b>11,320</b>	<b>25%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	15,000	1,347	3,395	1,927	-	11,605	23%
<b>Total Expenditures</b>	<b>15,000</b>	<b>1,347</b>	<b>3,395</b>	<b>1,927</b>	<b>-</b>	<b>11,605</b>	<b>23%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>285</b>	<b>1,968</b>	<b>-</b>	<b>(285)</b>	
<b>Cash Balance</b>			<b>1,525,530</b>	<b>1,521,631</b>			

**Fund Purpose:**  
The purpose of this fund is for the retaining of and for the refunding of security deposits collected from utility customers. Upon termination of service, the deposit is returned to the customer through application on the final invoice.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**  
Revenue and expenditures are tied to the enrollment and termination of service.

**Explain Significant Spending on Capital Projects Below:**

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<b>Fund Name</b>	Water Works Sinking	<b>Fund Number</b>	625
<b>Fund Type</b>	Enterprise	<b>Date Updated</b>	4/12/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	8,500	321	1,435	730	-	7,065	17%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	2,046,391	164,000	492,000	511,515	-	1,554,391	24%
<b>Total Revenue</b>	<b>2,054,891</b>	<b>164,321</b>	<b>493,435</b>	<b>512,245</b>	<b>-</b>	<b>1,561,456</b>	<b>24%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	2,046,391	-	-	-	-	2,046,391	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	8,500	321	1,425	724	-	7,075	17%
<b>Total Expenditures</b>	<b>2,054,891</b>	<b>321</b>	<b>1,425</b>	<b>724</b>	<b>-</b>	<b>2,053,466</b>	<b>0%</b>
<b>Net</b>	<b>-</b>	<b>164,000</b>	<b>492,009</b>	<b>511,521</b>	<b>-</b>	<b>(492,009)</b>	
<b>Cash Balance</b>			<b>542,167</b>	<b>515,926</b>			

**Fund Purpose:**  
The purpose of this fund is to disburse principal and interest payments on obligated debt to paying agent trustees. It receives transfers from the Water Works Operations Fund #620.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**  
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.

**Explain Significant Spending on Capital Projects Below:**

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<b>Fund Name</b>	<b>Water Works Bond Reserve</b>	<b>Fund Number</b>	<b>626</b>
<b>Fund Type</b>	<b>Enterprise</b>	<b>Date Updated</b>	<b>4/12/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	16,000	1,235	3,462	4,143	-	12,538	22%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>16,000</b>	<b>1,235</b>	<b>3,462</b>	<b>4,143</b>	<b>-</b>	<b>12,538</b>	<b>22%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	16,000	-	-	2,050	-	16,000	0%
<b>Total Expenditures</b>	<b>16,000</b>	<b>-</b>	<b>-</b>	<b>2,050</b>	<b>-</b>	<b>16,000</b>	<b>0%</b>
<b>Net</b>	<b>-</b>	<b>1,235</b>	<b>3,462</b>	<b>2,092</b>	<b>-</b>	<b>(3,462)</b>	
<b>Cash Balance</b>			<b>1,430,826</b>	<b>1,641,654</b>			

**Fund Purpose:**  
The purpose of this fund is to ensure compliance with certain debt service bond covenants. Required balance is determined by debt service financing arrangements at the time of issuance.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**  
Interest earnings are transferred to Water Works Operations Fund #620.

**Explain Significant Spending on Capital Projects Below:**

**City of South Bend, Indiana**  
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<b>Fund Name</b>	Water Works Reserve Operations & Maintenance	<b>Fund Number</b>	629
<b>Fund Type</b>	Enterprise	<b>Date Updated</b>	4/12/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	23,000	2,292	6,035	5,800	-	16,965	26%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	151,500	-	151,272	227,461	-	228	100%
<b>Total Revenue</b>	<b>174,500</b>	<b>2,292</b>	<b>157,307</b>	<b>233,261</b>	<b>-</b>	<b>17,193</b>	<b>90%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	23,000	2,292	5,581	2,894	-	17,419	24%
<b>Total Expenditures</b>	<b>23,000</b>	<b>2,292</b>	<b>5,581</b>	<b>2,894</b>	<b>-</b>	<b>17,419</b>	<b>24%</b>
<b>Net</b>	<b>151,500</b>	<b>-</b>	<b>151,727</b>	<b>230,367</b>	<b>-</b>	<b>(227)</b>	
<b>Cash Balance</b>			<b>2,614,000</b>	<b>2,462,728</b>			

**Fund Purpose:**  
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.

**Explain Significant Revenue and Expenditure Changes/Variances Below:**  
The Cash Balance of this fund is equivalent to two months' worth of the amended annual operating expenditure budget in Water Works Operations Fund #620, excluding transfers.

**Explain Significant Spending on Capital Projects Below:**

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<b>Fund Name</b>	<b>Sewer Repair Insurance</b>	<b>Fund Number</b>	<b>640</b>
<b>Fund Type</b>	<b>Enterprise</b>	<b>Date Updated</b>	<b>4/17/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	613,924	53,742	160,307	155,101	-	453,617	26%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	7,864	1,563	4,266	4,281	-	3,598	54%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>621,788</b>	<b>55,305</b>	<b>164,574</b>	<b>159,382</b>	<b>-</b>	<b>457,214</b>	<b>26%</b>
<b>Expenditures</b>							
Personnel	219,798	14,815	42,758	35,358	-	177,040	19%
Supplies	37,970	150	4,641	9,596	4,157	29,172	23%
Services	262,444	14,876	77,232	63,650	21,692	163,520	38%
Debt Service	14,297	-	-	-	-	14,297	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>534,509</b>	<b>29,841</b>	<b>124,631</b>	<b>108,604</b>	<b>25,849</b>	<b>384,028</b>	<b>28%</b>
<b>Net</b>	<b>87,279</b>	<b>25,464</b>	<b>39,942</b>	<b>50,778</b>	<b>(25,849)</b>	<b>73,186</b>	
<b>Cash Balance</b>			<b>1,799,731</b>	<b>1,729,237</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	2.70	2.70
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>2.70</b>	<b>2.70</b>

**Fund Purpose:**

The Sewer Insurance program is funded by a monthly charge on city residents' sewer bills. The city is responsible for the main sewer line; from the main line to the house is the homeowner's responsibility. This program helps residents who have an issue with their lateral that cannot be resolved by a simple clean-out by a plumber, i.e., collapsed line, complete root infiltration, etc. that requires excavation work. 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.

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

This program is fully staffed with the hiring of a new Sewer Manager.

**Explain Significant Spending on Capital Projects Below:**

**City of South Bend, Indiana  
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<b>Fund Name</b>	<b>Sewage Works Operations</b>	<b>Fund Number</b>	<b>641</b>
<b>Fund Type</b>	<b>Enterprise</b>	<b>Date Updated</b>	<b>4/14/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	3,500	4,580	4,580	1,500	-	(1,080)	131%
Charges for Services	37,016,904	3,108,251	9,445,849	9,122,198	-	27,571,055	26%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	65,000	12,793	34,559	24,650	-	30,441	53%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	56,500	124	4,264	3,827	-	52,236	8%
Transfers In	30,000	4,065	10,225	4,911	-	19,775	34%
<b>Total Revenue</b>	<b>37,171,904</b>	<b>3,129,813</b>	<b>9,499,477</b>	<b>9,157,085</b>	<b>-</b>	<b>27,672,427</b>	<b>26%</b>
<b>Expenditures</b>							
Personnel	7,750,680	557,885	1,676,668	1,585,273	6	6,074,006	22%
Supplies	2,116,554	54,196	251,349	346,098	154,756	1,710,449	19%
Services	15,740,085	699,115	2,671,295	1,711,574	5,136,780	7,932,009	50%
Debt Service	882,869	25,081	305,728	216,113	2,154	574,987	35%
Capital	-	-	-	-	-	-	0%
Transfers Out	18,052,147	2,410,884	3,910,750	4,097,418	-	14,141,398	22%
<b>Total Expenditures</b>	<b>44,542,335</b>	<b>3,747,161</b>	<b>8,815,789</b>	<b>7,956,475</b>	<b>5,293,697</b>	<b>30,432,849</b>	<b>32%</b>
<b>Net</b>	<b>(7,370,431)</b>	<b>(617,349)</b>	<b>683,688</b>	<b>1,200,610</b>	<b>(5,293,697)</b>	<b>(2,760,422)</b>	
<b>Cash Balance</b>			<b>14,498,182</b>	<b>10,304,091</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	94.25	91.25
Part-Time /Seasonal/Temporary	11.47	0.82
<b>Total</b>	<b>105.72</b>	<b>92.07</b>

**Fund Purpose:**

This fund accounts for the operations of the Wastewater Department, Sewer Department, Organic Resources Department, and Concrete Crew. Sewer rates have increased recently due to higher operating costs and to cover the costs for the EPA-mandated Long Term Control Plan (LTCP), a construction project designed to address overflow issues.

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

License & Permits revenue received this month was for system development fees, a new fee that was not originally budgeted for. Interest earnings are significantly higher than expected; the revenue budget will be revised mid-year to recognize this change. Other income, which is mostly inter-fund reimbursements for sewer cuts and concrete repairs, is usually received in Summer and early Fall. Service expenses appear high due to encumbrances for outside engineering services, manhole/sewer linings, annual contracts and maintenance agreements, and building and equipment repair contracts that have spoken for nearly a third of the annual budget.

**Explain Significant Spending on Capital Projects Below:**

Sewage Works capital expenditures are accounted for in the Sewage Works Capital Fund #642.

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<b>Fund Name</b>	<b>Sewage Works Capital</b>	<b>Fund Number</b>	<b>642</b>
<b>Fund Type</b>	<b>Enterprise</b>	<b>Date Updated</b>	<b>4/6/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	45,000	5,255	15,282	22,105	-	29,718	34%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	400,000	-	400,000	-	-	-	100%
Transfers In	4,442,000	-	-	-	-	4,442,000	0%
<b>Total Revenue</b>	<b>4,887,000</b>	<b>5,255</b>	<b>415,282</b>	<b>22,105</b>	<b>-</b>	<b>4,471,718</b>	<b>8%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	8,040,455	178,442	1,864,759	839,251	1,946,461	4,229,234	47%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>8,040,455</b>	<b>178,442</b>	<b>1,864,759</b>	<b>839,251</b>	<b>1,946,461</b>	<b>4,229,234</b>	<b>47%</b>
<b>Net</b>	<b>(3,153,455)</b>	<b>(173,187)</b>	<b>(1,449,478)</b>	<b>(817,146)</b>	<b>(1,946,461)</b>	<b>242,484</b>	
<b>Cash Balance</b>			<b>5,767,535</b>	<b>7,937,184</b>			

**Fund Purpose:**

This fund is used to purchase capital equipment and fund major renovations/restorations for the Wastewater and Sewer Departments.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**

The primary source of income is from Sewage Works Operating Fund #641, which transfers funds here as needed. The \$400,000 other income was received in February from the Pokagon Band to cover part of the cost of a new lift station at the site of their tribal village and casino.

**Explain Significant Spending on Capital Projects Below:**

Year to Date totals spent include: Wastewater Treatment Plant Secondary Improvements \$954,303, Grit & Screening Improvements \$6,248, Calvert St. Lift Station \$194,592. Sewer Vactor Truck \$331,398, Sewer Dept Crew Trucks \$89,192, Sewer Dump Truck \$207,540, Wastewater Crew Trucks \$44,596, Wastewater Cargo Van \$36,890.

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<b>Fund Name</b>	<b>Sewage Works Reserve Operations &amp; Maint.</b>	<b>Fund Number</b>	<b>643</b>
<b>Fund Type</b>	<b>Enterprise</b>	<b>Date Updated</b>	<b>4/3/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	30,000	4,065	11,081	9,693	-	18,919	37%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	516,755	516,755	516,755	896,725	-	-	100%
<b>Total Revenue</b>	<b>546,755</b>	<b>520,820</b>	<b>527,836</b>	<b>906,418</b>	<b>-</b>	<b>18,919</b>	<b>97%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	30,000	4,065	10,225	4,911	-	19,775	34%
<b>Total Expenditures</b>	<b>30,000</b>	<b>4,065</b>	<b>10,225</b>	<b>4,911</b>	<b>-</b>	<b>19,775</b>	<b>34%</b>
<b>Net</b>	<b>516,755</b>	<b>516,755</b>	<b>517,611</b>	<b>901,507</b>	<b>-</b>	<b>(856)</b>	
<b>Cash Balance</b>			<b>5,153,129</b>	<b>4,575,374</b>			

**Fund Purpose:**

The purpose of this fund is to hold the equivalent of two month's of Sewage Works (Sewers & Wastewater) budgeted operating expenses in reserve.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**

The funds transferred in this month are to bring the fund balance in compliance with City policy. Interest earned on the fund balance is transferred to Sewage Works Operating Fund #641.

**Explain Significant Spending on Capital Projects Below:**

Not applicable to this fund.



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<b>Fund Name</b>	<b>Sewage Sinking</b>	<b>Fund Number</b>	<b>649</b>
<b>Fund Type</b>	<b>Enterprise</b>	<b>Date Updated</b>	<b>4/6/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	13,000	1,384	2,964	3,397	-	10,036	23%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	9,164,024	1,525,595	2,288,393	2,282,678	-	6,875,632	25%
<b>Total Revenue</b>	<b>9,177,024</b>	<b>1,526,979</b>	<b>2,291,357</b>	<b>2,286,075</b>	<b>-</b>	<b>6,885,667</b>	<b>25%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	9,163,754	-	1,500	1,850	-	9,162,254	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>9,163,754</b>	<b>-</b>	<b>1,500</b>	<b>1,850</b>	<b>-</b>	<b>9,162,254</b>	<b>0%</b>
<b>Net</b>	<b>13,270</b>	<b>1,526,979</b>	<b>2,289,857</b>	<b>2,284,225</b>	<b>-</b>	<b>(2,276,587)</b>	
<b>Cash Balance</b>			<b>3,105,519</b>	<b>3,088,965</b>			

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

**Explain Significant Revenue and Expenditure Changes/Variations Below:**  
Debt has grown significantly in recent years as the City continues work on the EPA-mandated Long-Term Control Plan (LTCP). Payments are due in June and December.

**Explain Significant Spending on Capital Projects Below:**  
Not applicable to this fund.

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<b>Fund Name</b>	<b>Sewage Debt Service Reserve</b>	<b>Fund Number</b>	<b>653</b>
<b>Fund Type</b>	<b>Enterprise</b>	<b>Date Updated</b>	<b>4/3/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,400	1,176	2,132	637	-	2,268	48%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>4,400</b>	<b>1,176</b>	<b>2,132</b>	<b>637</b>	<b>-</b>	<b>2,268</b>	<b>48%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>4,400</b>	<b>1,176</b>	<b>2,132</b>	<b>637</b>	<b>-</b>	<b>2,268</b>	
<b>Cash Balance</b>			<b>4,113,764</b>	<b>4,106,261</b>			

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

**Explain Significant Revenue and Expenditure Changes/Variations 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 on a monthly basis.

**Explain Significant Spending on Capital Projects Below:**  
Not applicable to this fund.

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<b>Fund Name</b>	<b>Sewer Bond 2011</b>	<b>Fund Number</b>	<b>659</b>
<b>Fund Type</b>	<b>Enterprise</b>	<b>Date Updated</b>	<b>4/3/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	45	125	598	-	(125)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>-</b>	<b>45</b>	<b>125</b>	<b>598</b>	<b>-</b>	<b>(125)</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	51,688	-	-	-	51,687	1	100%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>51,688</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>51,687</b>	<b>1</b>	<b>100%</b>
<b>Net</b>	<b>(51,688)</b>	<b>45</b>	<b>125</b>	<b>598</b>	<b>(51,687)</b>	<b>(126)</b>	
<b>Cash Balance</b>			<b>51,803</b>	<b>232,492</b>			

**Fund Purpose:**

This fund accounts for expenditures of bond proceeds.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**

This Sewage Works Revenue Bond closed in October of 2011. The remaining cash balance has been nearly encumbered and is expected to be spent this year. The significant projects this bond has funded are listed below.

**Explain Significant Spending on Capital Projects Below:**

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.

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<b>Fund Name</b>	<b>Sewer Bond 2012</b>	<b>Fund Number</b>	<b>661</b>
<b>Fund Type</b>	<b>Enterprise</b>	<b>Date Updated</b>	<b>4/3/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	50,000	2,530	7,111	35,432	-	42,889	14%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>50,000</b>	<b>2,530</b>	<b>7,111</b>	<b>35,432</b>	<b>-</b>	<b>42,889</b>	<b>14%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	250,000	-	-	-	-	250,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	2,760,364	113,521	283,471	1,707,327	2,052,748	424,145	85%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,010,364</b>	<b>113,521</b>	<b>283,471</b>	<b>1,707,327</b>	<b>2,052,748</b>	<b>674,145</b>	<b>78%</b>
<b>Net</b>	<b>(2,960,364)</b>	<b>(110,991)</b>	<b>(276,360)</b>	<b>(1,671,895)</b>	<b>(2,052,748)</b>	<b>(631,256)</b>	
<b>Cash Balance</b>			<b>2,609,996</b>	<b>12,579,754</b>			

**Fund Purpose:**

This fund accounts for expenditures of bond proceeds.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**

Current year spending from this Bond has been for East Bank Sewer Separation, Phase 5 \$113,521, Wastewater Treatment Plant Grit/Screening Improvements \$4,500, Wastewater Treatment Secondary Improvements \$165,450.

**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 \$1,431,906, Sewer Sensory Control Network \$193,609, Wastewater Treatment Plant Grit/Screening Improvements \$184,716, Secondary Improvements \$2,838,756, CSO LTCP re-look \$1,714,206, and misc other \$2,070.

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<b>Fund Name</b>	2013A Cost of Issuance Fund	<b>Fund Number</b>	664
<b>Fund Type</b>	Enterprise	<b>Date Updated</b>	4/3/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	12	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	12	-	-	0%
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	-	-	-	-	-	-	0%
<b>Net</b>	-	-	-	12	-	-	
<b>Cash Balance</b>				4,518			

**Fund Purpose:**  
This fund accounted for issuance costs for the 2013A Sewer Refunding Bonds.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**  
The issuance costs were paid in 2013. In 2016, the remaining cash balance was transferred to the Sewage Sinking Fund #649 to be used for loan payments.

**Explain Significant Spending on Capital Projects Below:**  
Not applicable to this fund.

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<b>Fund Name</b>	2015 Sewer Bond Issuance	<b>Fund Number</b>	666
<b>Fund Type</b>	Enterprise	<b>Date Updated</b>	4/3/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	85	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	85	-	-	0%
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	2,500	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	-	-	-	2,500	-	-	0%
<b>Net</b>	-	-	-	(2,415)	-	-	
<b>Cash Balance</b>				6,675			

**Fund Purpose:**  
This fund accounted for the issuance costs of the 2015 Sewer Bond refunding.

**Explain Significant Revenue and Expenditure 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. In 2016, the cash balance in this fund was transferred to Sewage Sinking Fund #649 to be used for loan payments.

**Explain Significant Spending on Capital Projects Below:**  
Not applicable to this fund.

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<b>Fund Name</b>	Century Center	<b>Fund Number</b>	670
<b>Fund Type</b>	Enterprise	<b>Date Updated</b>	4/19/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	1,275,000	(318,750)	318,750	656,725	-	956,250	25%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	2,909,311	93,164	578,151	748,411	-	2,331,160	20%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	10,000	578	697	7,292	-	9,303	7%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>4,194,311</b>	<b>(225,009)</b>	<b>897,599</b>	<b>1,412,428</b>	<b>-</b>	<b>3,296,712</b>	<b>21%</b>
<b>Expenditures</b>							
Personnel	2,327,806	176,216	506,541	497,427	-	1,821,265	22%
Supplies	513,040	17,785	98,060	151,593	-	414,980	19%
Services	1,144,768	(209,341)	11,564	307,621	-	1,133,204	1%
Debt Service	-	-	-	-	-	-	0%
Capital	126,529	-	-	-	-	126,529	0%
Transfers Out	82,167	-	-	-	-	82,167	0%
<b>Total Expenditures</b>	<b>4,194,310</b>	<b>(15,339)</b>	<b>616,165</b>	<b>956,640</b>	<b>-</b>	<b>3,578,145</b>	<b>15%</b>
<b>Net</b>	<b>1</b>	<b>(209,669)</b>	<b>281,434</b>	<b>455,788</b>	<b>-</b>	<b>(281,433)</b>	
<b>Cash Balance</b>			<b>1,794,924</b>	<b>1,678,323</b>			

**Fund Purpose:**  
This fund accounts for the operating costs of Century Center, the City's convention center. Century Center is currently managed by SMG Corporation.

**Accounting Methodology:**  
Fund 670 and 671 are reported on an accrual basis, unlike the rest of the City's funds.

**Explain Significant Revenue and Expenditure 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:**

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<b>Fund Name</b>	Century Center Capital	<b>Fund Number</b>	671
<b>Fund Type</b>	Enterprise	<b>Date Updated</b>	4/19/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	750	74	214	249	-	536	28%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>750</b>	<b>74</b>	<b>214</b>	<b>249</b>	<b>-</b>	<b>536</b>	<b>28%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>750</b>	<b>74</b>	<b>214</b>	<b>249</b>	<b>-</b>	<b>536</b>	
<b>Cash Balance</b>			<b>866,200</b>	<b>1,002,321</b>			

**Fund Purpose:**  
This fund was established in 2012 to account for capital expenditures at Century Center. A separate capital bank account has been maintained.

**Accounting Methodology:**  
Fund 670 and 671 are reported on an accrual basis, unlike the rest of the City's funds.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**  
In 2013, the fund received a capital contribution of \$575,000 from the new facility manager and a \$100,000 allocation of Professional Sports Development Area (PSDA) taxes. 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.

**Explain Significant Spending on Capital Projects Below:**



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<b>Fund Name</b>	Century Center Energy Conservation Debt Svc	<b>Fund Number</b>	672
<b>Fund Type</b>	Enterprise	<b>Date Updated</b>	4/19/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	110,130	4	14	12	-	110,116	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	82,167	-	-	-	-	82,167	0%
<b>Total Revenue</b>	<b>192,297</b>	<b>4</b>	<b>14</b>	<b>12</b>	<b>-</b>	<b>192,283</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	192,297	-	-	-	-	192,297	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>192,297</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>192,297</b>	<b>0%</b>
<b>Net</b>	<b>-</b>	<b>4</b>	<b>14</b>	<b>12</b>	<b>-</b>	<b>(14)</b>	
<b>Cash Balance</b>			<b>57,067</b>	<b>50,044</b>			

**Fund Purpose:**  
This fund was established in 2015 to account for debt service payments of the 2015 Century Center Energy Conservation bonds.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**  
This fund receives a federal interest rebate, transfers from Century Century Operating Fund (670), and a County hotel/motel tax allocation.

**Explain Significant Spending on Capital Projects Below:**

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<b>Fund Name</b>	Central Services	<b>Fund Number</b>	222
<b>Fund Type</b>	Internal Service	<b>Date Updated</b>	4/10/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	11,400	49	196	510	-	11,204	2%
Charges for Services	3,754,119	277,929	797,639	713,399	-	2,956,480	21%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	6,800	974	2,306	2,935	-	4,494	34%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	10,000	-	-	-	-	10,000	0%
Other Income	4,526,250	431,707	1,274,584	1,155,106	-	3,251,666	28%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>8,308,569</b>	<b>710,659</b>	<b>2,074,725</b>	<b>1,871,950</b>	<b>-</b>	<b>6,233,844</b>	<b>25%</b>
<b>Expenditures</b>							
Personnel	3,288,165	230,959	686,097	612,139	15	2,602,053	21%
Supplies	170,652	(33,585)	9,390	41,197	18,111	143,152	16%
Services	4,803,470	363,754	1,241,644	1,167,230	2,400,572	1,161,255	76%
Debt Service	15,656	835	3,829	1,325	3,969	7,858	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	286,700	-	-	-	-	286,700	0%
<b>Total Expenditures</b>	<b>8,564,643</b>	<b>561,962</b>	<b>1,940,960</b>	<b>1,821,890</b>	<b>2,422,666</b>	<b>4,201,017</b>	<b>51%</b>
<b>Net</b>	<b>(256,074)</b>	<b>148,696</b>	<b>133,765</b>	<b>50,059</b>	<b>(2,422,666)</b>	<b>2,032,827</b>	
<b>Cash Balance</b>			<b>1,534,798</b>	<b>1,443,639</b>			

Staffing	Budget	Actual
Full Time	42.00	40.00
Part-Time /Seasonal/Temporary	2.00	2.00
<b>Total</b>	<b>44.00</b>	<b>42.00</b>

**Fund Purpose:**

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.

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

In March we had 1,514 vehicle repairs. Average Fuel prices for Mar. is \$1.70 for Unleaded and \$1.80 for Diesel. Budgeted amount per gallon is \$2.50. Equipment Services continues to purchase new vehicles with compressed natural gas or hybrids The Compressed Natural Gas price is \$1.37.

**Explain Significant Spending on Capital Projects Below:**

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<b>Fund Name</b>	Central Services Capital	<b>Fund Number</b>	224
<b>Fund Type</b>	Internal Service	<b>Date Updated</b>	4/10/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	900	89	246	476	-	654	27%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	286,700	-	-	-	-	286,700	0%
<b>Total Revenue</b>	<b>287,600</b>	<b>89</b>	<b>246</b>	<b>476</b>	<b>-</b>	<b>287,354</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	28,000	-	1,572	-	21,653	4,775	83%
Services	69,025	-	13,012	-	8,750	47,263	32%
Debt Service	-	-	-	-	-	-	0%
Capital	229,000	-	-	23,369	-	229,000	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>326,025</b>	<b>-</b>	<b>14,585</b>	<b>23,369</b>	<b>30,403</b>	<b>281,038</b>	<b>14%</b>
<b>Net</b>	<b>(38,425)</b>	<b>89</b>	<b>(14,339)</b>	<b>(22,893)</b>	<b>(30,403)</b>	<b>6,317</b>	
<b>Cash Balance</b>			<b>97,823</b>	<b>164,026</b>			

**Fund Purpose:**  
This fund accounts for capital expenditures for the Central Services department. This fund receives transfers from the Central Services Operating Fund (222).

**Explain Significant Revenue and Expenditure Changes/Variations Below:**  
Some expenses are carry overs from 2016.

**Explain Significant Spending on Capital Projects Below:**  
Replacement of Inground Hoists at the Riverside North Garage, new mobile portable lifts for Sample Street garage, one stand alone Hyd. Press

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<b>Fund Name</b>	<b>Liability Insurance</b>	<b>Fund Number</b>	<b>226</b>
<b>Fund Type</b>	<b>Internal Service</b>	<b>Date Updated</b>	<b>4/19/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	2,927,591	241,179	728,311	551,892	-	2,199,280	25%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	30,000	4,088	11,110	11,691	-	18,890	37%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	600,000	-	35,742	12,878	-	564,258	6%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>3,557,591</b>	<b>245,267</b>	<b>775,164</b>	<b>576,462</b>	<b>-</b>	<b>2,782,427</b>	<b>22%</b>
<b>Expenditures</b>							
Personnel	268,799	23,547	64,821	48,005	-	203,979	24%
Supplies	21,062	112	3,068	2,901	2,358	15,635	26%
Services	3,297,725	125,232	437,689	384,401	224,396	2,635,640	20%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,587,586</b>	<b>148,890</b>	<b>505,578</b>	<b>435,308</b>	<b>226,755</b>	<b>2,855,254</b>	<b>20%</b>
<b>Net</b>	<b>(29,995)</b>	<b>96,376</b>	<b>269,586</b>	<b>141,154</b>	<b>(226,755)</b>	<b>(72,826)</b>	
<b>Cash Balance</b>			<b>4,876,880</b>	<b>4,666,614</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	2.00	2.00
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>2.00</b>	<b>2.00</b>

**Fund Purpose:**

This internal service fund handles operations relating to business insurance and claims--property, liability, workers compensation, etc.--and the operation of the Safety and Risk Department. Revenues for this fund come from other City funds who pay a share proportionate to their expected expense.

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

The City has budgeted \$1 million in 2017 for expected liability claims, \$800,000 for the City's portion of cost of Beck's Lake clean-up, and \$603,386 in expected workers compensation activities.

**Explain Significant Spending on Capital Projects Below:**

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<b>Fund Name</b>	Take Home Vehicle Police	<b>Fund Number</b>	278
<b>Fund Type</b>	Internal Service	<b>Date Updated</b>	4/14/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,000	660	1,796	1,660	-	2,204	45%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	26,780	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>4,000</b>	<b>660</b>	<b>1,796</b>	<b>28,440</b>	<b>-</b>	<b>2,204</b>	<b>45%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	10,000	-	972	53	-	9,028	10%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>10,000</b>	<b>-</b>	<b>972</b>	<b>53</b>	<b>-</b>	<b>9,028</b>	<b>10%</b>
<b>Net</b>	<b>(6,000)</b>	<b>660</b>	<b>825</b>	<b>28,386</b>	<b>-</b>	<b>(6,825)</b>	
<b>Cash Balance</b>			<b>753,676</b>	<b>669,859</b>			

**Fund Purpose:**

This fund charges police officers for liability insurance and gasoline costs for take home police vehicles. Claims have been minimal in this fund since it was created. This fund is classified as an Internal Service Fund for financial reporting.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**

The cash reserves in this fund have increased in recent years. The revenue is the amount deducted from officers' pay for the vehicle take home program.

**Explain Significant Spending on Capital Projects Below:**

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<b>Fund Name</b>	<b>IT &amp; Innovation/311 Call Center</b>	<b>Fund Number</b>	<b>279</b>
<b>Fund Type</b>	<b>Internal Service</b>	<b>Date Updated</b>	<b>4/19/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	5,205,034	430,621	1,291,863	117,939	-	3,913,171	25%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,205,034</b>	<b>430,621</b>	<b>1,291,863</b>	<b>117,939</b>	<b>-</b>	<b>3,913,171</b>	<b>25%</b>
<b>Expenditures</b>							
Personnel	2,119,953	139,309	419,201	110,716	-	1,700,752	20%
Supplies	981,191	4,843	11,817	1,174	12,779	956,595	3%
Services	1,940,570	56,373	282,616	6,229	508,835	1,149,119	41%
Debt Service	163,320	5,000	24,300	-	-	139,020	15%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>5,205,034</b>	<b>205,525</b>	<b>737,935</b>	<b>118,119</b>	<b>521,614</b>	<b>3,945,485</b>	<b>24%</b>
<b>Net</b>	<b>-</b>	<b>225,096</b>	<b>553,928</b>	<b>(180)</b>	<b>(521,614)</b>	<b>(32,314)</b>	
<b>Cash Balance</b>			<b>553,928</b>	<b>200</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	20.00	20.00
Part-Time /Seasonal/Temporary	2.00	2.00
<b>Total</b>	<b>22.00</b>	<b>22.00</b>

**Fund Purpose:**

This internal service fund was established in 2016 to track the operational revenues and expenditures on the 311 Call Center, whose expenses in previous years were charged to the General Fund. The 311 Call Center was established to handle citizen telephone calls in an efficient and effective manner. It provides citizens with a "one-stop" shop to contact city departments with inquiries and service requests. Starting in 2017, the Department of Innovation & Technology was moved to this fund. The IT Dept provides technical services to the various departments within the City.

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

This fund's revenue is a monthly allocation between the various City departments that are served by the 311 Call Center and IT Department.

Expenditures are predominantly related to salaries & benefits and IT software services. Outstanding encumbrances for supplies are for items that have been ordered and not yet invoiced and for wiring that has been scheduled to be performed. Outstanding encumbrances for services are mainly various software services. PO's are set at the beginning of the year, but services are paid out on a monthly basis. The major expenditures are for Sungard NavilLine hosting, Amazon Web Services hosting, VoIP Phone Service, internet service, storage service, Tier1 Help Desk Support, and MyStaffingPro.

The 311 Call Center has 6 full-time employees and 2 part-time employees. The Dept of Innovation & Technology has 14 full-time employees.

**Explain Significant Spending on Capital Projects Below:**

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<b>Fund Name</b>	<b>Self-Funded Employee Benefits</b>	<b>Fund Number</b>	<b>711</b>
<b>Fund Type</b>	<b>Internal Service</b>	<b>Date Updated</b>	<b>4/19/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	17,755,850	1,492,929	4,452,424	4,131,557	-	13,303,426	25%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	40,000	6,771	18,027	11,932	-	21,973	45%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	496	4,563	756	-	(4,563)	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>17,795,850</b>	<b>1,500,195</b>	<b>4,475,013</b>	<b>4,144,244</b>	<b>-</b>	<b>13,320,837</b>	<b>25%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	78,935	2,475	19,866	4,397	33,261	25,808	67%
Services	1,216,040	23,886	290,293	516,691	812,653	113,095	91%
Insurance	16,508,225	925,031	3,044,460	3,493,375	82,311	13,381,454	19%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>17,803,200</b>	<b>951,392</b>	<b>3,354,619</b>	<b>4,014,463</b>	<b>928,225</b>	<b>13,520,357</b>	<b>24%</b>
<b>Net</b>	<b>(7,350)</b>	<b>548,803</b>	<b>1,120,395</b>	<b>129,782</b>	<b>(928,225)</b>	<b>(199,520)</b>	
<b>Cash Balance</b>			<b>7,851,210</b>	<b>4,498,880</b>			

**Fund Purpose:**

This fund handles expenses relating to insurance and claims relating to employees, including medical, dental, life, flex spending, etc.  
An Employee Wellness Center was opened on January 18, 2016, which was set in place with the understanding that the City should see a drop in claims expenses over time.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**

For 2017, the City will pay the Wellness Center approx \$996,000. This accounts for the majority of the services budget and \$755K of the encumbrances.

**Explain Significant Spending on Capital Projects Below:**

**City of South Bend, Indiana  
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<b>Fund Name</b>	<b>Unemployment Compensation</b>	<b>Fund Number</b>	<b>713</b>
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<b>Fund Type</b>	<b>Internal Service</b>	<b>Date Updated</b>	<b>4/19/2017</b>
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<b>Control</b>	<b>City Funds</b>
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	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	81,000	-	-	2,903	-	81,000	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	244	675	690	-	1,325	34%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>83,000</b>	<b>244</b>	<b>675</b>	<b>3,593</b>	<b>-</b>	<b>82,325</b>	<b>1%</b>
<b>Expenditures</b>							
Personnel	45,000	4,080	15,341	8,346	-	29,659	34%
Supplies	-	-	-	-	-	-	0%
Services	39,105	309	3,127	6,221	11,000	24,978	36%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>84,105</b>	<b>4,389</b>	<b>18,468</b>	<b>14,567</b>	<b>11,000</b>	<b>54,637</b>	<b>35%</b>
<b>Net</b>	<b>(1,105)</b>	<b>(4,145)</b>	<b>(17,793)</b>	<b>(10,974)</b>	<b>(11,000)</b>	<b>27,688</b>	
<b>Cash Balance</b>			<b>268,759</b>	<b>258,308</b>			

**Fund Purpose:**  
This fund was established in 2011 to account for unemployment claims and outplacement services paid. All unemployment claims and outplacement services are paid through this fund.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**  
Typically, this fund charges an allocation of 0.25% of payroll to most departments to cover the cost of unemployment claims paid. However, beginning in Nov 2016, the charge of 0.25% of payroll costs was suspended indefinitely due to the fund's high cash reserves. The allocation will remain suspended during 2017.

**Explain Significant Spending on Capital Projects Below:**



**City of South Bend, Indiana  
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<b>Fund Name</b>	<b>Firefighters Pension</b>	<b>Fund Number</b>	<b>701</b>
<b>Fund Type</b>	<b>Trust &amp; Agency</b>	<b>Date Updated</b>	
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	5,212,638	-	-	-	-	5,212,638	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,500	-	419	1,061	-	4,081	9%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,217,138</b>	<b>-</b>	<b>419</b>	<b>1,061</b>	<b>-</b>	<b>5,216,719</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	5,091,119	393,094	1,177,865	1,232,953	-	3,913,254	23%
Supplies	200	-	10	13	-	190	5%
Services	6,950	3,108	3,290	3,398	-	3,660	47%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>5,098,269</b>	<b>396,201</b>	<b>1,181,165</b>	<b>1,236,364</b>	<b>-</b>	<b>3,917,104</b>	<b>23%</b>
<b>Net</b>	<b>118,869</b>	<b>(396,201)</b>	<b>(1,180,746)</b>	<b>(1,235,304)</b>	<b>-</b>	<b>1,299,615</b>	
<b>Cash Balance</b>			<b>(1,013,174)</b>	<b>(763,000)</b>			

**Fund Purpose:**

This fund accounts for the operation of a pension plan for former Fire Department employees and receives reimbursement from the State of Indiana. Retiree health insurance payments are paid through this fund through 2016; this cost is not reimbursed by the state.

**Explain Significant Revenue and Expenditure Changes/Variations 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:**

**City of South Bend, Indiana  
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<b>Fund Name</b>	Police Pension	<b>Fund Number</b>	702
<b>Fund Type</b>	Trust & Agency	<b>Date Updated</b>	4/12/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	6,130,000	-	-	-	-	6,130,000	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,500	215	9,525	2,773	-	(5,025)	212%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,000	5,700	7,898	-	-	(5,898)	395%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>6,136,500</b>	<b>5,915</b>	<b>17,423</b>	<b>2,773</b>	<b>-</b>	<b>6,119,077</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	6,415,689	523,297	1,544,261	1,693,353	-	4,871,428	24%
Supplies	800	-	-	-	-	800	0%
Services	7,400	-	3,276	3,097	-	4,124	44%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>6,423,889</b>	<b>523,297</b>	<b>1,547,536</b>	<b>1,696,450</b>	<b>-</b>	<b>4,876,353</b>	<b>24%</b>
<b>Net</b>	<b>(287,389)</b>	<b>(517,382)</b>	<b>(1,530,114)</b>	<b>(1,693,678)</b>	<b>-</b>	<b>1,242,725</b>	
<b>Cash Balance</b>			<b>(745,457)</b>	<b>(536,453)</b>			

**Fund Purpose:**

This fund accounts for the operation of a pension plan for former Police Department employees and receives reimbursement from the State of Indiana. Retiree health insurance is paid from this fund through 2016; this cost is not reimbursed by the state.

**Explain Significant Revenue and Expenditure Changes/Variations 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:**

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<b>Fund Name</b>	City Cemetery	<b>Fund Number</b>	730
<b>Fund Type</b>	Trust & Agency	<b>Date Updated</b>	4/14/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	200	25	69	74	-	131	34%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>200</b>	<b>25</b>	<b>69</b>	<b>74</b>	<b>-</b>	<b>131</b>	<b>34%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	6,000	-	-	-	-	6,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>6,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,000</b>	<b>0%</b>
<b>Net</b>	<b>(5,800)</b>	<b>25</b>	<b>69</b>	<b>74</b>	<b>-</b>	<b>(5,869)</b>	
<b>Cash Balance</b>			<b>28,872</b>	<b>28,615</b>			

**Fund Purpose:**  
This trust fund is designated for expenses specifically for the City Cemetery. Revenue was originally derived from the sale of cemetery plots and burial expenses. There are few sites available for sale and most plots are occupied, resulting in little burial activity. This fund is managed by the Parks Department.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**  
\$6,000 has been generically budgeted for repairs, but no specific projects exist at this time.

**Explain Significant Spending on Capital Projects Below:**

**City of South Bend, Indiana  
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<b>Fund Name</b>	<b>Equipment/Vehicle Leasing</b>	<b>Fund Number</b>	<b>750</b>
<b>Fund Type</b>	<b>Trust &amp; Agency</b>	<b>Date Updated</b>	<b>4/19/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	375	673	-	-	327	67%
Bond Proceeds	5,499,000	-	-	-	-	5,499,000	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,500,000</b>	<b>375</b>	<b>673</b>	<b>-</b>	<b>-</b>	<b>5,499,327</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	230,000	-	-	-	-	230,000	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	5,270,000	489,584	1,472,626	-	-	3,797,374	28%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>5,500,000</b>	<b>489,584</b>	<b>1,472,626</b>	<b>-</b>	<b>-</b>	<b>4,027,374</b>	<b>27%</b>
<b>Net</b>	<b>-</b>	<b>(489,209)</b>	<b>(1,471,953)</b>	<b>-</b>	<b>-</b>	<b>1,471,953</b>	
<b>Cash Balance</b>			<b>1,705,941</b>				

**Fund Purpose:**

This fund is used to pay for City vehicles and equipment that are financed by a lease. The funds are maintained by trustee financial institutions and expended upon the provision by the City of a proper claim form and invoice. The trustee escrow accounts have been maintained by the City for many years and the desire is to integrate these records into the formal accounting system in 2017.

**Accounting Methodology:**

Revenue and expenditures are one month in arrears because the City receives the trustee bank statements after the books are closed. Thus, changes are entered in the general ledger the following month.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**

**Explain Significant Spending on Capital Projects Below:**

The City leases certain vehicles and equipment for the police department, public works and other departments and pays them through capital lease proceeds that are accounted for in this fund. These are the major budgeted capital expenditures:

Solid Waste - \$275,000 CNG Trash Truck, \$65,000 Pickup Truck with Dump Bed, \$250,000 Grapple Truck  
 Police - \$1,250,000 Police Cars, \$250,000 Police Car Equipment  
 EMS - \$1,000,000 Aerial Truck  
 Street Dept - \$450,000 Tandem Axle Dump Trucks (Qty 2)  
 Building Dept - \$90,000 2017 4WD Pickup Trucks (Qty 2), \$45,000 2018 Chassis  
 Animal Care & Control - \$30,000 Animal Box  
 Water Works - \$960,000 Water Meters

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<b>Fund Name</b>	<b>Parks Bond Capital</b>	<b>Fund Number</b>	<b>751</b>
<b>Fund Type</b>	<b>Trust &amp; Agency</b>	<b>Date Updated</b>	<b>4/14/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	7,500	539	908	-	-	6,592	12%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>7,500</b>	<b>539</b>	<b>908</b>	<b>-</b>	<b>-</b>	<b>6,592</b>	<b>12%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	3,500,000	211,200	274,356	-	-	3,225,644	8%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,500,000</b>	<b>211,200</b>	<b>274,356</b>	<b>-</b>	<b>-</b>	<b>3,225,644</b>	<b>8%</b>
<b>Net</b>	<b>(3,492,500)</b>	<b>(210,662)</b>	<b>(273,449)</b>	<b>-</b>	<b>-</b>	<b>(3,219,051)</b>	
<b>Cash Balance</b>			<b>4,063,750</b>				

**Fund Purpose:**

This fund is used to account for the bond proceeds and expenditures of the 2015 Parks/EDIT bond that is accounted for by US Bank in trustee accounts. The original bond was issued in 2015 for \$5,605,000. The City submits pay requests for costs incurred under the bond to US Bank. This fund was established in 2017 to integrate these trustee accounts into the City's regular accounting system.

**Accounting Methodology:**

Revenue and expenditures are one month in arrears because the City receives the trustee bank statements after the books are closed. Thus, changes are entered in the general ledger the following month.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**

The vast majority of the \$211K spent on capital is for an HVAC upgrade at the Martin Luther King Center.

**Explain Significant Spending on Capital Projects Below:**

Capital expenditures include \$42,747 for upgrades to the HVAC system at the Martin Luther King Center and \$20,000 for miscellaneous park improvements.

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<b>Fund Name</b>	Smart Streets Bond Capital	<b>Fund Number</b>	753
<b>Fund Type</b>	Trust & Agency	<b>Date Updated</b>	4/19/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	17,000	663	1,267	-	-	15,733	7%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>17,000</b>	<b>663</b>	<b>1,267</b>	<b>-</b>	<b>-</b>	<b>15,733</b>	<b>7%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	10,000,000	285,891	1,272,543	-	-	8,727,457	13%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>10,000,000</b>	<b>285,891</b>	<b>1,272,543</b>	<b>-</b>	<b>-</b>	<b>8,727,457</b>	<b>13%</b>
<b>Net</b>	<b>(9,983,000)</b>	<b>(285,228)</b>	<b>(1,271,276)</b>	<b>-</b>	<b>-</b>	<b>(8,711,724)</b>	
<b>Cash Balance</b>			<b>4,658,178</b>				

**Fund Purpose:**

The purpose of the Smart Streets Bond Capital Fund is to account for the remaining expenditures from the bond issued in 2015 in the amount of \$25,000,000.

**Accounting Methodology:**

Revenue and expenditures are one month in arrears because the City receives the trustee bank statements after the books are closed. Thus, changes are entered in the general ledger the following month.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**

**Explain Significant Spending on Capital Projects Below:**

Conversion from 1-way to 2-way streets and other improvements associated with the conversion project.

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<b>Fund Name</b>	<b>TIF - River West Development Area (Airport)</b>	<b>Fund Number</b>	<b>324</b>
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<b>Fund Type</b>	<b>Tax Increment Financing</b>	<b>Date Updated</b>	<b>4/19/2017</b>
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<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>
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	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	17,808,613	-	-	-	-	17,808,613	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	394,000	-	-	-	-	394,000	0%
Grants/Intergovernmental	-	33,745	33,745	-	-	(33,745)	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	100,957	24,974	72,369	82,737	-	28,588	72%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	4,430,725	26,005	171,976	107,417	-	4,258,749	4%
Transfers In	29,000	2,424	6,111	3,534	-	22,889	21%
<b>Total Revenue</b>	<b>22,763,295</b>	<b>87,148</b>	<b>284,201</b>	<b>193,687</b>	<b>-</b>	<b>22,479,094</b>	<b>1%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	3,935,776	50,616	342,317	109,185	2,547,901	1,045,558	73%
Debt Service	8,182,182	100,000	3,649,640	2,616,949	-	4,532,542	45%
Capital	27,500,929	1,284,245	1,914,352	4,541,465	4,289,027	21,297,551	23%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>39,618,887</b>	<b>1,434,861</b>	<b>5,906,309</b>	<b>7,267,599</b>	<b>6,836,928</b>	<b>26,875,650</b>	<b>32%</b>
<b>Net</b>	<b>(16,855,592)</b>	<b>(1,347,713)</b>	<b>(5,622,107)</b>	<b>(7,073,911)</b>	<b>(6,836,928)</b>	<b>(4,396,557)</b>	
<b>Cash Balance</b>			<b>26,888,014</b>	<b>27,328,950</b>			

**Fund Purpose:**  
Collection of Tax Increment Financing Revenues for the River West Development Area.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**

**Explain Significant Spending on Capital Projects Below:**  
In 2016, major expenditures (other than debt service) included: Ignition Park Infrastructure; LaSalle Hotel; Safe Routes to School @ Harrison School; Advanced Center for Cancer Care; Lippert; Nello; Western Restriping; Hoffman Hotel; Ignition Park Multi-Tenant Bldg; Ignition Park Land Improvements; Bartlett Roundabout; Coal Line Trail; Patel Hotel/Plaza; Ameriplex Lease; Chet Waggoner Drive; Airport Authority; Ignition Park Signage.  
  
Expenditures thus far in 2017 include: \$232K for Chet Waggoner Drive; \$110K for Four Winds Field Planning Area Improvements; \$330K for JMS Building; \$116K LaSalle Building; \$401K Nello; and \$330K Berlin Flats.

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<b>Fund Name</b>	TIF - West Washington	<b>Fund Number</b>	422
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<b>Fund Type</b>	Tax Increment Financing	<b>Date Updated</b>	4/19/2017
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<b>Control</b>	Redevelopment Commission Controlled Funds
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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
<b>Revenue</b>							
Property Taxes	420,000	-	-	-	-	420,000	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	16,000	1,721	4,629	3,865	-	11,371	29%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>436,000</b>	<b>1,721</b>	<b>4,629</b>	<b>3,865</b>	<b>-</b>	<b>431,371</b>	<b>1%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	3,284	2,420	2,420	6,827	864	0	100%
Debt Service	-	-	-	-	-	-	0%
Capital	1,425,008	-	-	-	515,250	909,758	36%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,428,292</b>	<b>2,420</b>	<b>2,420</b>	<b>6,827</b>	<b>516,114</b>	<b>909,758</b>	<b>36%</b>
<b>Net</b>	<b>(992,292)</b>	<b>(699)</b>	<b>2,209</b>	<b>(2,962)</b>	<b>(516,114)</b>	<b>(478,387)</b>	
<b>Cash Balance</b>			<b>1,963,267</b>	<b>1,503,862</b>			

**Fund Purpose:**  
This fund accounts for the TIF revenue and expenses of those funds on eligible development projects for this TIF area.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**

**Explain Significant Spending on Capital Projects Below:**  
Major projects committed thus far in 2017 are: City Cemetery Project.



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<b>Fund Name</b>	TIF - Leighton Plaza (Redevelop Retail)	<b>Fund Number</b>	425
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<b>Fund Type</b>	Tax Increment Financing	<b>Date Updated</b>	4/19/2017
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<b>Control</b>	Redevelopment Commission Controlled Funds
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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
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,706	146	398	425	-	1,308	23%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	195,308	10,351	34,762	35,301	-	160,546	18%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>197,014</b>	<b>10,498</b>	<b>35,160</b>	<b>35,726</b>	<b>-</b>	<b>161,854</b>	<b>18%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	10,342	-	145	1,148	-	10,197	1%
Services	147,824	4,480	18,778	14,838	-	129,046	13%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>158,166</b>	<b>4,480</b>	<b>18,923</b>	<b>15,986</b>	<b>-</b>	<b>139,243</b>	<b>12%</b>
<b>Net</b>	<b>38,848</b>	<b>6,018</b>	<b>16,238</b>	<b>19,740</b>	<b>-</b>	<b>22,610</b>	
<b>Cash Balance</b>			<b>203,048</b>	<b>228,557</b>			

**Fund Purpose:**  
This fund is used for South Bend downtown retail space property management.

**Accounting Methodology:**  
Revenue and expenditures are reported one month in arrears.

**Explain Significant Revenue and Expenditure Changes/Variiances Below:**  
Operations under outside contract with Bradley Co.

**Explain Significant Spending on Capital Projects Below:**

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<b>Fund Name</b>	<b>TIF - River East Development Area (NE Dev)</b>	<b>Fund Number</b>	<b>429</b>
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<b>Fund Type</b>	<b>Tax Increment Financing</b>	<b>Date Updated</b>	<b>4/19/2017</b>
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<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>
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	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	3,000,000	-	-	-	-	3,000,000	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	8,400	350	1,400	-	-	7,000	17%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	57,000	6,868	18,444	19,395	-	38,556	32%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	4,124	4,124	-	-	(4,124)	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>3,065,400</b>	<b>11,342</b>	<b>23,968</b>	<b>19,395</b>	<b>-</b>	<b>3,041,432</b>	<b>1%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	315,219	24,728	97,352	30,950	167,656	50,211	84%
Debt Service	-	-	-	-	-	-	0%
Capital	10,287,477	76,443	76,607	66,897	2,234,941	7,975,930	22%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>10,602,696</b>	<b>101,171</b>	<b>173,959</b>	<b>97,847</b>	<b>2,402,597</b>	<b>8,026,141</b>	<b>24%</b>
<b>Net</b>	<b>(7,537,296)</b>	<b>(89,829)</b>	<b>(149,991)</b>	<b>(78,453)</b>	<b>(2,402,597)</b>	<b>(4,984,709)</b>	
<b>Cash Balance</b>			<b>7,725,659</b>	<b>7,482,679</b>			

**Fund Purpose:**  
The boundaries for this TIF district were changed during the 2015 TIF re-alignment. This fund was formerly known as the Northeast TIF.

**Explain Significant Revenue and Expenditure Changes/Variations 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 2017 include: East Bank Phase 5 CSO; Howard Park Ice Rink; Michiana Brick Demolition; Niles/Jefferson Bridge Tunnel; Newman Center Armory; and Perley School (Safe Routes to School).

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<b>Fund Name</b>	TIF - Southside Development #1	<b>Fund Number</b>	430
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<b>Fund Type</b>	Tax Increment Financing	<b>Date Updated</b>	4/19/2017
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<b>Control</b>	Redevelopment Commission Controlled Funds
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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
<b>Revenue</b>							
Property Taxes	2,400,000	-	-	-	-	2,400,000	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	33,000	4,388	10,916	15,537	-	22,084	33%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	1,448,127	-	561,229	-	-	886,898	39%
<b>Total Revenue</b>	<b>3,881,127</b>	<b>4,388</b>	<b>572,145</b>	<b>15,537</b>	<b>-</b>	<b>3,308,982</b>	<b>15%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	49,988	15,321	15,321	294,460	74,328	(39,661)	179%
Debt Service	-	-	-	-	-	-	0%
Capital	6,867,438	2,099	160,753	2,565	651,563	6,055,123	12%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>6,917,426</b>	<b>17,419</b>	<b>176,073</b>	<b>297,025</b>	<b>725,891</b>	<b>6,015,462</b>	<b>13%</b>
<b>Net</b>	<b>(3,036,299)</b>	<b>(13,031)</b>	<b>396,071</b>	<b>(281,488)</b>	<b>(725,891)</b>	<b>(2,706,480)</b>	
<b>Cash Balance</b>			<b>5,017,959</b>	<b>5,827,126</b>			

**Fund Purpose:**  
This fund accounts for the TIF revenue and expenses of those funds on eligible development projects for this TIF area.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**

**Explain Significant Spending on Capital Projects Below:**  
Projects committed to in 2016 include: Chippewa Improvements, Ireland & Miami Area Improvements, and Safe Routes to School (Perley). Major expenditures in 2017 are expected to be: \$900K for completion of the Chippewa Roundabout and \$280K for Bowen Street Improvements.

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<b>Fund Name</b>	TIF - Southside Development #3	<b>Fund Number</b>	432
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<b>Fund Type</b>	Tax Increment Financing	<b>Date Updated</b>	4/19/2017
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<b>Control</b>	Redevelopment Commission Controlled Funds
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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
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	6,000	791	7,921	13,344	-	(1,921)	132%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>6,000</b>	<b>791</b>	<b>7,921</b>	<b>13,344</b>	<b>-</b>	<b>(1,921)</b>	<b>132%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	3,961,668	-	3,961,667	365,835	-	1	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	917,127	-	-	-	-	917,127	0%
<b>Total Expenditures</b>	<b>4,878,795</b>	<b>-</b>	<b>3,961,667</b>	<b>365,835</b>	<b>-</b>	<b>917,128</b>	<b>81%</b>
<b>Net</b>	<b>(4,872,795)</b>	<b>791</b>	<b>(3,953,746)</b>	<b>(352,491)</b>	<b>-</b>	<b>(919,049)</b>	
<b>Cash Balance</b>			<b>904,519</b>	<b>4,949,904</b>			

**Fund Purpose:**  
This fund was used to pay debt service.

**Explain Significant Revenue and Expenditure Changes/Variances Below:**  
The bond was paid off in February 2017. The Redevelopment Commission passed a resolution in to close the allocation area. The remaining cash will be transferred to South Side #1 (Fund 430) and the fund closed.

**Explain Significant Spending on Capital Projects Below:**

**City of South Bend, Indiana**  
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<b>Fund Name</b>	TIF - Douglas Road	<b>Fund Number</b>	435
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<b>Fund Type</b>	Tax Increment Financing	<b>Date Updated</b>	4/19/2017
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<b>Control</b>	Redevelopment Commission Controlled Funds
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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
<b>Revenue</b>							
Property Taxes	327,108	-	-	-	-	327,108	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	750	95	292	317	-	458	39%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>327,858</b>	<b>95</b>	<b>292</b>	<b>317</b>	<b>-</b>	<b>327,566</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	9,104	-	-	-	4,200	4,904	46%
Debt Service	335,112	-	150,000	140,000	-	185,112	45%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>344,216</b>	<b>-</b>	<b>150,000</b>	<b>140,000</b>	<b>4,200</b>	<b>190,016</b>	<b>45%</b>
<b>Net</b>	<b>(16,358)</b>	<b>95</b>	<b>(149,708)</b>	<b>(139,683)</b>	<b>(4,200)</b>	<b>137,550</b>	
<b>Cash Balance</b>			<b>7,025</b>	<b>11,983</b>			

**Fund Purpose:**  
The Douglas Road TIF was established to develop the road and area near the border between South Bend and Mishawaka.

**Explain Significant Revenue and Expenditure Changes/Variances Below:**  
The fund borrowed money from the City of Mishawaka and Major Moves Fund (412) to finance construction. TIF tax revenue is used to repay the loans. During February 2015, the amounts due to the City of Mishawaka was paid in full. Payments will now be accelerated on the Major Moves loan in order to pay it off as early as available cash allows.

**Explain Significant Spending on Capital Projects Below:**

**City of South Bend, Indiana**  
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<b>Fund Name</b>	TIF - River East Residential (NE Res)	<b>Fund Number</b>	436
<b>Fund Type</b>	Tax Increment Financing	<b>Date Updated</b>	4/19/2017
<b>Control</b>	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	3,298,403	-	-	-	-	3,298,403	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	210,999	-	-	0%
Interest Earnings	2,500	-	442	2,109	-	2,058	18%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>3,300,903</b>	<b>-</b>	<b>442</b>	<b>213,108</b>	<b>-</b>	<b>3,300,461</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	65,050	-	-	-	-	65,050	0%
Debt Service	3,365,181	-	1,683,089	1,684,089	-	1,682,092	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,430,231</b>	<b>-</b>	<b>1,683,089</b>	<b>1,684,089</b>	<b>-</b>	<b>1,747,142</b>	<b>49%</b>
<b>Net</b>	<b>(129,328)</b>	<b>-</b>	<b>(1,682,647)</b>	<b>(1,470,981)</b>	<b>-</b>	<b>1,553,319</b>	
<b>Cash Balance</b>			<b>713,706</b>	<b>149,037</b>			

**Fund Purpose:**  
The boundaries for this TIF district were changed as part of the TIF re-alignment during 2015. The fund was formerly known as the Northeast Residential TIF.

**Explain Significant Revenue and Expenditure Changes/Variiances Below:**  
Expenditures are related to debt service for 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:**

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<b>Fund Name</b>	Redevelopment General	<b>Fund Number</b>	433
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<b>Fund Type</b>	Redevelopment	<b>Date Updated</b>	4/19/2017
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<b>Control</b>	Redevelopment Commission Controlled Funds
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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
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	135	7	20	22	-	115	15%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>135</b>	<b>7</b>	<b>20</b>	<b>22</b>	<b>-</b>	<b>115</b>	<b>15%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	4,500	-	-	-	-	4,500	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>4,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,500</b>	<b>0%</b>
<b>Net</b>	<b>(4,365)</b>	<b>7</b>	<b>20</b>	<b>22</b>	<b>-</b>	<b>(4,385)</b>	
<b>Cash Balance</b>			<b>8,473</b>	<b>8,724</b>			

**Fund Purpose:**  
This fund's sole expenditure is for general legal fees for DCI.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**

**Explain Significant Spending on Capital Projects Below:**

**City of South Bend, Indiana**  
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<b>Fund Name</b>	Certified Technology Park	<b>Fund Number</b>	439
<b>Fund Type</b>	Redevelopment	<b>Date Updated</b>	4/19/2017
<b>Control</b>	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	1,887	5,142	5,887	-	(5,142)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>-</b>	<b>1,887</b>	<b>5,142</b>	<b>5,887</b>	<b>-</b>	<b>(5,142)</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	142,913	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>142,913</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>-</b>	<b>1,887</b>	<b>5,142</b>	<b>(137,026)</b>	<b>-</b>	<b>(5,142)</b>	
<b>Cash Balance</b>			<b>2,155,565</b>	<b>2,279,193</b>			

**Fund Purpose:**  
This fund receives a special state tax distribution and is used for improvements at Innovation Park and Ignition Park, the city's two certified technology parks.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**

**Explain Significant Spending on Capital Projects Below:**  
Capital funds are to be expended in Ignition Park and Innovation Park. 2017 Appropriation was passed on 4/13/17. \$1.8M will be used on Innovation Park.



**City of South Bend, Indiana  
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<b>Fund Name</b>	<b>Airport Urban Enterprise Zone</b>	<b>Fund Number</b>	<b>454</b>
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<b>Fund Type</b>	<b>Redevelopment</b>	<b>Date Updated</b>	<b>4/19/2017</b>
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<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>
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	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	3,900	336	916	978	-	2,984	23%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>3,900</b>	<b>336</b>	<b>916</b>	<b>978</b>	<b>-</b>	<b>2,984</b>	<b>23%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	50,000	-	-	-	-	50,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>0%</b>
<b>Net</b>	<b>(46,100)</b>	<b>336</b>	<b>916</b>	<b>978</b>	<b>-</b>	<b>(47,016)</b>	
<b>Cash Balance</b>			<b>384,011</b>	<b>380,599</b>			

**Fund Purpose:**

This fund has been used in the past to pay for job training programs.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**

**Explain Significant Spending on Capital Projects Below:**

**City of South Bend, Indiana  
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<b>Fund Name</b>	<b>Industrial Revolving Fund</b>	<b>Fund Number</b>	<b>754</b>
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<b>Fund Type</b>	<b>Redevelopment</b>	<b>Date Updated</b>	<b>4/19/2017</b>
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<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>
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	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	175,000	17,704	17,704	-	-	157,296	10%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	35,000	3,822	3,822	-	-	31,178	11%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>210,000</b>	<b>21,526</b>	<b>21,526</b>	<b>-</b>	<b>-</b>	<b>188,474</b>	<b>10%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	142,000	12,887	12,887	-	-	129,113	9%
Debt Service	15,000	1,550	1,550	-	-	13,450	10%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>157,000</b>	<b>14,437</b>	<b>14,437</b>	<b>-</b>	<b>-</b>	<b>142,563</b>	<b>9%</b>
<b>Net</b>	<b>53,000</b>	<b>7,089</b>	<b>7,089</b>	<b>-</b>	<b>-</b>	<b>45,911</b>	
<b>Cash Balance</b>			<b>2,724,543</b>	<b>-</b>			

**Fund Purpose:**  
The Industrial Revolving Fund is a loan fund for small businesses that is governed by a separate Board of Directors which contracts with the City's Community Investment Dept for administration services. The fund is reported in the City's Comprehensive Annual Financial Report (CAFR) and is being integrated into the City's budget during 2017. A City cash reserve target has not been established for the fund but it operates under federal guidelines with respect the amount of loans and cash balances that must be maintained.

**Accounting Methodology:**  
Revenue and expenditures are one month in arrears because the City receives the trustee bank statements after the books are closed. Thus, changes are entered in the general ledger the following month.

**Explain Significant Revenue and Expenditure Changes/Variiances Below:**

**Explain Significant Spending on Capital Projects Below:**

**City of South Bend, Indiana  
Monthly Financial Report  
March 31, 2017**

<b>Fund Name</b>	Redevelopment Bond - Airport Taxable	<b>Fund Number</b>	315
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<b>Fund Type</b>	Debt Service	<b>Date Updated</b>	4/19/2017
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<b>Control</b>	Redevelopment Commission Controlled Funds
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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
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	14,000	902	2,474	2,674	-	11,526	18%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>14,000</b>	<b>902</b>	<b>2,474</b>	<b>2,674</b>	<b>-</b>	<b>11,526</b>	<b>18%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	14,000	902	2,282	1,323	-	11,718	16%
<b>Total Expenditures</b>	<b>14,000</b>	<b>902</b>	<b>2,282</b>	<b>1,323</b>	<b>-</b>	<b>11,718</b>	<b>16%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>192</b>	<b>1,351</b>	<b>-</b>	<b>(192)</b>	
<b>Cash Balance</b>			<b>1,038,904</b>	<b>1,038,904</b>			

**Fund Purpose:**  
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 Revenue and Expenditure Changes/Variations Below:**

**Explain Significant Spending on Capital Projects Below:**

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**March 31, 2017**

<b>Fund Name</b>	Coveleski Debt Service Reserve	<b>Fund Number</b>	317
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<b>Fund Type</b>	Debt Service	<b>Date Updated</b>	4/19/2017
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<b>Control</b>	Redevelopment Commission Controlled Funds
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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
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	5,000	450	1,225	1,309	-	3,775	25%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,000</b>	<b>450</b>	<b>1,225</b>	<b>1,309</b>	<b>-</b>	<b>3,775</b>	<b>25%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>5,000</b>	<b>450</b>	<b>1,225</b>	<b>1,309</b>	<b>-</b>	<b>3,775</b>	
<b>Cash Balance</b>			<b>513,692</b>	<b>509,128</b>			

**Fund Purpose:**  
This fund was established in 2010 to collect reserve monies as stipulated in the bond covenants. The fund receives interest earnings revenue. This fund will be used to make the final debt service payment on January 15, 2019.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**  
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:**

**City of South Bend, Indiana  
Monthly Financial Report  
March 31, 2017**

<b>Fund Name</b>	Redevelopment Bond - Palais Royale	<b>Fund Number</b>	328
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<b>Fund Type</b>	Debt Service	<b>Date Updated</b>	4/19/2017
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<b>Control</b>	Redevelopment Commission Controlled Funds
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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
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	15,000	1,522	4,149	4,467	-	10,851	28%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>15,000</b>	<b>1,522</b>	<b>4,149</b>	<b>4,467</b>	<b>-</b>	<b>10,851</b>	<b>28%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	15,000	1,522	3,828	2,211	-	11,172	26%
<b>Total Expenditures</b>	<b>15,000</b>	<b>1,522</b>	<b>3,828</b>	<b>2,211</b>	<b>-</b>	<b>11,172</b>	<b>26%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>320</b>	<b>2,257</b>	<b>-</b>	<b>(320)</b>	
<b>Cash Balance</b>			<b>1,735,840</b>	<b>1,735,840</b>			

**Fund Purpose:**  
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 Revenue and Expenditure Changes/Variations Below:**

**Explain Significant Spending on Capital Projects Below:**

**City of South Bend, Indiana  
Monthly Financial Report  
March 31, 2017**

<b>Fund Name</b>	South Bend Redevelopment Authority	<b>Fund Number</b>	752
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<b>Fund Type</b>	Debt Service	<b>Date Updated</b>	4/19/2017
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<b>Control</b>	Redevelopment Commission Controlled Funds
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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
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	263	432	-	-	1,568	22%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	3,866,169	1,236,500	2,009,000	-	-	1,857,169	52%
<b>Total Revenue</b>	<b>3,868,169</b>	<b>1,236,763</b>	<b>2,009,432</b>	-	-	<b>1,858,737</b>	<b>52%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	3,868,169	2,004,503	2,004,503	-	-	1,863,666	52%
Capital	-	-	-	-	-	-	0%
Transfers Out	735,236	-	735,236	-	-	-	100%
<b>Total Expenditures</b>	<b>4,603,405</b>	<b>2,004,503</b>	<b>2,739,739</b>	-	-	<b>1,863,666</b>	<b>60%</b>
<b>Net</b>	<b>(735,236)</b>	<b>(767,740)</b>	<b>(730,307)</b>	-	-	<b>(4,929)</b>	
<b>Cash Balance</b>			<b>502,462</b>	-			

**Fund Purpose:**

The South Bend Redevelopment Authority Funds records debt service payments received by the City that are passed through to the paying agent bank and the bondholders per bond agreements. The South Bend Redevelopment Authority is a separate legal entity that is recorded in the Comprehensive Annual Financial Report (CAFR). This fund was established in 2017 to integrate this activity into the City's formal accounting system.

**Accounting Methodology:**

Revenue and expenditures are one month in arrears because the City receives the trustee bank statements after the books are closed. Thus, changes are entered in the general ledger the following month.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**

Debt service payments are for the 2009 Morris PAC refunding (debt schedule #11), 2011 Century Center refunding (#7), 2013 Century Center refunding (#62), and 2015 Eddy Street Commons refunding (#54). Debt payments are made twice a year, in February and August.

The 2009 Morris PAC bonds are scheduled to be paid off in 2017 and the 2011 Century Center bonds are scheduled to be paid off in 2018.

**Explain Significant Spending on Capital Projects Below:**

**City of South Bend, Indiana  
Monthly Financial Report  
March 31, 2017**

<b>Fund Name</b>	<b>Smart Streets Debt Service</b>	<b>Fund Number</b>	<b>756</b>
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<b>Fund Type</b>	<b>Debt Service</b>	<b>Date Updated</b>	<b>4/19/2017</b>
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<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>
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	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	263	441	-	-	559	44%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	854,784	-	-	-	-	854,784	0%
<b>Total Revenue</b>	<b>855,784</b>	<b>263</b>	<b>441</b>	<b>-</b>	<b>-</b>	<b>855,343</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	855,784	394,784	394,784	-	-	461,000	46%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>855,784</b>	<b>394,784</b>	<b>394,784</b>	<b>-</b>	<b>-</b>	<b>461,000</b>	<b>46%</b>
<b>Net</b>	<b>-</b>	<b>(394,522)</b>	<b>(394,343)</b>	<b>-</b>	<b>-</b>	<b>394,343</b>	
<b>Cash Balance</b>			<b>1,714,097</b>				

**Fund Purpose:**  
The Smart Streets Debt Service Fund records debt service payments made on the 2015 Smart Streets bond that had a par amount of \$25,000,000. The final payment is due February 1, 2037. The accounting records are maintained in US Bank trustee accounts and, beginning in 2017, will be integrated into the City's regular accounting system.

**Accounting Methodology:**  
Revenue and expenditures are one month in arrears because the City receives the trustee bank statements after the books are closed. Thus, changes are entered in the general ledger the following month.

**Explain Significant Revenue and Expenditure Changes/Variiances Below:**  
City lease rental payments are received from the River West TIF Fund (324). The Smarts Streets project converted a number of downtown streets from one-way to two-way traffic and added amenities such as larger sidewalks, bicycle lanes, street trees to increase the attractiveness and economic vitality of the downtown area.

**Explain Significant Spending on Capital Projects Below:**

**City of South Bend, Indiana  
Monthly Financial Report  
March 31, 2017**

<b>Fund Name</b>	<b>Erskine Village Debt Service</b>	<b>Fund Number</b>	<b>758</b>
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<b>Fund Type</b>	<b>Debt Service</b>	<b>Date Updated</b>	<b>4/19/2017</b>
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<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>
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	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	82	113	-	-	(113)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	3,960,668	-	3,961,667	-	-	(999)	100%
<b>Total Revenue</b>	<b>3,960,668</b>	<b>82</b>	<b>3,961,780</b>	<b>-</b>	<b>-</b>	<b>(1,112)</b>	<b>100%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	3,960,668	3,961,668	3,961,668	-	-	(1,000)	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	561,250	-	561,229	-	-	21	100%
<b>Total Expenditures</b>	<b>4,521,918</b>	<b>3,961,668</b>	<b>4,522,897</b>	<b>-</b>	<b>-</b>	<b>(979)</b>	<b>100%</b>
<b>Net</b>	<b>(561,250)</b>	<b>(3,961,585)</b>	<b>(561,117)</b>	<b>-</b>	<b>-</b>	<b>(133)</b>	
<b>Cash Balance</b>							

**Fund Purpose:**  
In February 2017, the 2005 Erskine Village Developer Bond was paid off early, thanks to sufficient tax increment financing revenue. The City plans to close this fund in 2017.

**Accounting Methodology:**  
Revenue and expenditures are one month in arrears because the City receives the trustee bank statements after the books are closed. Thus, changes are entered in the general ledger the following month.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**

**Explain Significant Spending on Capital Projects Below:**