



**Period Ending:** **May 31, 2017**

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

# **City of South Bend**

## **Monthly Departmental Financial Report**

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**Distribution**

*Mayor*  
*Interim Chief of Staff*  
*Deputy Chief of Staff*  
*Common Council*  
*Department Heads*  
*Fiscal Officers*  
*Administration & Finance*

*Pete Buttigieg*  
*Angela Kouters*  
*Suzanna Fritzberg*

**May 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 18th of the month following the reporting period. The staff of the Department of Administration & Finance then summarizes the data and publishes this consolidated report no later than 30 days after the end of the reporting period.

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

**Summary Trends & Observations**

As of May 31, 2017, total revenue for the year was \$98,253,239, 30% of estimated revenue. As of May 31, 2016, total revenue received was \$84,824,674 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 May 31, 2017, total expenditures were \$132,372,550 and outstanding encumbrances were \$41,372,001, a total of \$173,744,551 which represents 43% 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 33% of the amended expenditure budget at the end of the period. Total expenditures, excluding encumbrances, were \$106,928,864 as of May 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 the Department of Administration & Finance.

**City of South Bend**  
**Monthly Department Financial Report**  
**REVENUE SUMMARY**  
**May 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>58,597,022</b>	<b>1,121,067</b>	<b>6,039,062</b>	<b>5,148,569</b>	<b>52,557,960</b>	<b>10%</b>
<b>Special Revenue</b>							
	102 Rainy Day	60,000	3,906	32,522	1,440,393	27,478	54%
	103 Excess Levy	-	-	-	7	-	0%
	201 Parks & Recreation	14,078,132	235,917	1,448,907	993,953	12,629,225	10%
	202 Motor Vehicle Highway	9,934,110	833,924	4,565,362	4,656,499	5,368,748	46%
	203 Recreation Nonreverting	1,381,787	66,022	505,671	465,968	876,116	37%
	209 Studebaker-Oliver Reverting Grants	422,587	9,707	126,412	46,653	296,175	30%
	210 Economic Development State Grants	73,512	135	19,103	805,930	54,409	26%
	211 Department of Community Investment (DCI)	2,291,309	8,536	851,635	1,307,011	1,439,674	37%
	212 Dept of Community Investment Grants	3,348,000	83,939	896,430	776,235	2,451,570	27%
	216 Police State Seizures	36,000	1,986	15,724	16,678	20,276	44%
	217 Gift, Donation, Bequest	175,800	220	127,849	1,036	47,951	73%
	218 Police Curfew Violations	1,000	17	90	149	910	9%
	219 Unsafe Building	793,757	14,230	365,050	528,042	428,707	46%
	220 Law Enforcement Continuing Education	221,500	18,459	128,466	119,436	93,034	58%
	221 Landlord Registration	7,000	60	3,990	-	3,010	57%
	227 Loss Recovery	9,000	368	3,094	3,933	5,906	34%
	249 Public Safety LOIT	7,473,618	622,663	3,114,304	2,832,326	4,359,314	42%
	251 Local Roads & Streets	1,674,275	107,567	527,432	781,489	1,146,843	32%
	257 LOIT Special Distribution	1,471,000	1,183	165,840	4,217,549	1,305,160	11%
	258 Human Rights Federal Grant	165,040	356	105,194	140,059	59,846	64%
	265 Local Road & Bridge Grant	2,000,000	-	2,000,000	-	-	100%
	271 Eastrace Waterway	22	1	4	5	18	20%
	273 Morris PAC / Palais Royale Marketing	18,300	947	3,273	6,827	15,027	18%
	280 Police Block Grants	50	1	12	15	38	25%
	281 Economic Develop Commission-Revenue Bonds	200	11	88	109	112	44%
	289 HAZMAT	10,000	10	84	127	9,916	1%
	291 Indiana River Rescue	45,500	23,462	54,475	53,504	(8,975)	120%
	294 Regional Police Academy	22,500	2,483	15,410	18,911	7,090	68%
	295 COPS MORE Grant	123,500	10,378	49,740	33,536	73,760	40%
	299 Police Federal Drug Enforcement	32,000	161	785	552	31,215	2%
	404 County Option Income Tax	10,963,839	874,964	4,751,795	4,359,990	6,212,044	43%
	408 Economic Development Income Tax	11,733,257	870,753	5,642,863	4,541,857	6,090,394	48%
	410 Urban Development Action Grant	6,110	207	1,796	2,281	4,314	29%
	655 Project Releaf	444,556	37,325	187,022	187,004	257,534	42%
	705 Police K-9 Unit	2,020	1	9	15	2,011	0%
<b>Special Revenue Total</b>		<b>69,019,281</b>	<b>3,829,897</b>	<b>25,710,432</b>	<b>28,338,079</b>	<b>43,308,849</b>	<b>37%</b>
<b>City Debt Service</b>							
	313 Football Hall of Fame Debt Service	938,528	10	97	46,715	938,431	0%
	755 South Bend Building Corp	2,643,214	117	1,327,178	-	1,316,036	50%
	757 Parks Bond Debt Service	391,482	80	130,603	-	260,879	33%
<b>City Debt Service Total</b>		<b>3,973,224</b>	<b>207</b>	<b>1,457,879</b>	<b>46,715</b>	<b>2,515,345</b>	<b>37%</b>
<b>Capital Project</b>							
	377 Professional Sports Development	732,000	23,146	243,475	439,598	488,525	33%
	401 Coveleski Stadium Capital	40,900	35	289	292	40,611	1%
	403 Zoo Endowment	200	11	151	197	49	76%
	405 Park Nonreverting Capital	439,850	26,282	57,213	4,387	382,637	13%
	406 Cumulative Capital Development	476,500	169	1,555	24,075	474,945	0%
	407 Cumulative Capital Improvement	435,000	132	151,137	151,188	283,863	35%
	412 Major Moves Construction	1,053,786	1,135	604,853	716,568	448,933	57%
	416 Morris Performing Arts Center Capital	104,000	5,797	44,148	41,383	59,852	42%
	434 Community Revitalization Enhancement District	-	-	-	271	-	0%
	450 Palais Royale Historic Preservation	17,100	683	3,634	4,560	13,466	21%
	677 Football Hall of Fame Capital	5,000	182	1,562	50,676	3,438	31%
	750 Equipment/Vehicle Leasing	5,501,000	2,916,712	2,917,608	-	2,583,392	53%
	751 Parks Bond Capital	7,500	517	1,909	-	5,591	25%
	753 Smart Streets Bond Capital	17,000	545	2,356	-	14,644	14%
<b>Capital Project Total</b>		<b>8,829,836</b>	<b>2,975,343</b>	<b>4,029,891</b>	<b>1,433,194</b>	<b>4,799,945</b>	<b>46%</b>
<b>Enterprise</b>							
	287 Emergency Medical Services Capital	4,495,349	1,927	1,810,957	1,319,900	2,684,392	40%
	288 Emergency Medical Services Operating	6,350,012	372,922	1,970,421	2,372,479	4,379,591	31%
	600 Consolidated Building Fund	3,976,466	155,849	1,727,905	1,118,975	2,248,561	43%
	601 Parking Garages	1,122,911	140,159	554,001	448,357	568,910	49%
	610 Solid Waste Operations	5,799,475	329,577	2,222,592	2,250,808	3,576,883	38%
	611 Solid Waste Capital	836,313	20,027	204,085	562,237	632,228	24%
	620 Water Works Operations	15,750,622	1,123,506	5,558,552	5,532,677	10,192,070	35%
	622 Water Works Capital	15,000	875	7,893	11,446	7,107	53%
	624 Water Works Customer Deposit	15,000	583	4,902	6,016	10,098	33%
	625 Water Works Sinking	2,054,891	164,266	821,912	854,030	1,232,979	40%
	626 Water Works Bond Reserve	16,000	548	4,604	6,405	11,396	29%
	629 Water Works Reserve Operations & Maintenance	174,500	1,000	159,400	236,694	15,100	91%
	640 Sewer Repair Insurance	621,788	53,371	271,464	265,507	350,324	44%
	641 Sewage Works Operations	37,171,904	3,108,675	15,728,032	15,625,770	21,443,872	42%
	642 Sewage Works Capital	4,887,000	502,267	1,362,036	33,166	3,524,964	28%
	643 Sewage Works Reserve Operations & Maint.	546,755	1,972	531,828	912,795	14,927	97%
	649 Sewage Sinking	9,177,024	764,229	3,819,433	3,812,149	5,357,591	42%
	653 Sewage Debt Service Reserve	4,400	1,579	4,900	1,746	(500)	111%
	659 Sewer Bond 2011	-	7	154	922	(154)	0%
	661 Sewer Bond 2012	50,000	984	9,239	52,828	40,761	18%
	664 2013A Cost of Issuance Fund	-	-	-	18	-	0%
	666 2015 Sewer Bond Issuance	-	-	-	94	-	0%
	670 Century Center	4,194,311	412,693	1,710,716	1,798,856	2,483,595	41%
	671 Century Center Capital	750	74	358	413	392	48%
	672 Century Center Energy Conservation Debt Svc	192,297	4	22	107,742	192,275	0%
<b>Enterprise Total</b>		<b>97,452,768</b>	<b>7,157,095</b>	<b>38,485,406</b>	<b>37,332,027</b>	<b>58,967,362</b>	<b>39%</b>

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

Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
<b>Internal Service</b>							
	222 Central Services	8,308,569	623,794	3,242,974	3,098,183	5,065,595	39%
	224 Central Services Capital	287,600	35	322	705	287,278	0%
	226 Liability Insurance	3,557,591	243,026	1,266,930	955,519	2,290,661	36%
	278 Take Home Vehicle Police	4,000	288	2,399	46,972	1,601	60%
	279 IT / Innovation / 311 Call Center	5,205,034	430,621	2,153,105	198,069	3,051,929	41%
	711 Self-Funded Employee Benefits	17,800,413	1,481,130	7,446,942	7,087,312	10,353,471	42%
	713 Unemployment Compensation	83,000	102	890	28,086	82,110	1%
	<b>Internal Service Total</b>	<b>35,246,207</b>	<b>2,778,997</b>	<b>14,113,563</b>	<b>11,414,845</b>	<b>21,132,644</b>	<b>40%</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	595	10,685	2,773	6,125,815	0%
	730 City Cemetery	200	11	92	113	108	46%
	<b>Trust &amp; Agency Total</b>	<b>11,353,838</b>	<b>606</b>	<b>11,196</b>	<b>3,947</b>	<b>11,342,642</b>	<b>0%</b>
<b>City Funds Total</b>		<b>284,472,176</b>	<b>17,863,212</b>	<b>89,847,428</b>	<b>83,717,375</b>	<b>194,624,748</b>	<b>32%</b>
<b>Redevelopment Commission Controlled Funds</b>							
<b>Tax Increment Financing</b>							
	324 TIF - River West Development Area (Airport)	22,888,477	71,358	591,068	735,703	22,297,409	3%
	422 TIF - West Washington	436,000	751	6,200	5,962	429,800	1%
	425 TIF - Leighton Plaza (Redevelop Retail)	197,014	8,762	52,690	54,830	144,324	27%
	429 TIF - River East Development Area (NE Dev)	3,069,524	3,279	30,853	29,832	3,038,671	1%
	430 TIF - Southside Development #1	3,901,127	2,039	1,480,802	23,722	2,420,325	38%
	432 TIF - Southside Development #3	12,000	219	8,518	20,242	3,482	71%
	435 TIF - Douglas Road	327,858	3	298	334	327,560	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>34,132,903</b>	<b>86,411</b>	<b>2,170,871</b>	<b>1,083,733</b>	<b>31,962,032</b>	<b>6%</b>
<b>Redevelopment</b>							
	433 Redevelopment General	135	3	27	35	108	20%
	439 Certified Technology Park	50,000	825	6,867	8,996	43,133	14%
	454 Airport Urban Enterprise Zone	3,900	147	1,223	1,509	2,677	31%
	754 Industrial Revolving Fund	210,000	14,952	46,151	-	163,849	22%
	<b>Redevelopment Total</b>	<b>264,035</b>	<b>15,927</b>	<b>54,268</b>	<b>10,539</b>	<b>209,767</b>	<b>21%</b>
<b>Debt Service</b>							
	315 Redevelopment Bond - Airport Taxable	14,000	398	3,306	4,122	10,694	24%
	317 Coveleski Debt Service Reserve	5,000	197	1,637	2,018	3,364	33%
	328 Redevelopment Bond - Palais Royale	15,000	664	5,538	6,887	9,462	37%
	752 South Bend Redevelopment Authority	3,868,169	197,726	2,207,553	-	1,660,616	57%
	756 Smart Streets Debt Service	855,784	218	857	-	854,927	0%
	758 Erskine Village Debt Service	3,961,782	-	3,961,781	-	1	100%
	<b>Debt Service Total</b>	<b>8,719,735</b>	<b>199,202</b>	<b>6,180,671</b>	<b>13,026</b>	<b>2,539,064</b>	<b>71%</b>
<b>Redevelopment Commission Controlled Funds Total</b>		<b>43,116,673</b>	<b>301,541</b>	<b>8,405,810</b>	<b>1,107,299</b>	<b>34,710,863</b>	<b>19%</b>
<b>Grand Total</b>		<b>327,588,849</b>	<b>18,164,753</b>	<b>98,253,239</b>	<b>84,824,674</b>	<b>229,335,610</b>	<b>30%</b>

**City of South Bend**  
**Monthly Department Financial Report**  
**EXPENDITURE SUMMARY**  
**May 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	54,678	290,550	255,703	239	582,134	33%
	101-0104 311 Call Center	-	-	-	3,810	-	-	0%
	101-0201 City Clerk	536,216	35,273	184,168	159,710	44,588	307,460	43%
	101-0301 Common Council	571,148	28,885	189,850	192,130	60,158	321,140	44%
	101-0302 WNIT Contract	43,000	43,000	43,000	43,000	-	-	100%
	101-0401 Administration & Finance	2,476,351	206,704	955,127	679,266	47,248	1,473,975	40%
	101-0404 Morris Performing Arts Center	1,271,039	60,629	323,584	414,661	8,592	938,863	26%
	101-0405 Palais Royale	530,200	18,169	101,074	190,599	9,411	419,715	21%
	101-0501 Legal Department	1,158,567	75,744	454,306	385,121	4,762	699,499	40%
	101-0602 Engineering	1,445,157	103,226	452,465	407,533	51,898	940,793	35%
	101-0801 Police Department	29,668,433	2,087,143	10,685,805	9,391,698	998,012	17,984,616	39%
	101-0802 Communications Center	-	-	-	616,255	-	-	0%
	101-0901 Fire Department	21,111,466	1,604,395	7,852,991	7,217,144	328,341	12,930,133	39%
	101-1008 Human Rights	425,805	31,913	179,774	8,826	-	237,205	44%
	101-1201 Code Enforcement	-	-	-	202,164	-	-	0%
	<b>General Fund Total</b>	<b>60,110,305</b>	<b>4,349,760</b>	<b>21,712,697</b>	<b>20,294,990</b>	<b>1,562,076</b>	<b>36,835,532</b>	<b>39%</b>
<b>Special Revenue</b>								
	103 Excess Levy	-	-	-	3,648	-	-	0%
	201 Parks & Recreation	13,885,317	1,311,574	5,172,582	4,225,021	987,931	7,724,804	44%
	202 Motor Vehicle Highway	11,565,531	685,060	3,457,409	3,629,225	727,626	7,380,496	36%
	203 Recreation Nonreverting	1,599,683	71,392	310,773	368,288	207,029	1,081,881	32%
	209 Studebaker-Oliver Reverting Grants	539,393	43,825	181,701	69,373	257,692	100,000	81%
	210 Economic Development State Grants	509,757	-	18,003	1,494,282	437,745	54,009	89%
	211 Department of Community Investment (DCI)	2,650,376	195,239	917,479	939,794	46,703	1,686,194	36%
	212 Dept of Community Investment Grants	5,455,838	164,147	1,024,942	724,680	1,642,570	2,788,326	49%
	216 Police State Seizures	36,000	-	-	-	-	36,000	0%
	217 Gift, Donation, Bequest	238,700	760	74,323	-	6,352	158,025	34%
	218 Police Curfew Violations	1,000	-	-	-	-	1,000	0%
	219 Unsafe Building	902,746	81,628	301,437	283,589	243,585	357,724	60%
	220 Law Enforcement Continuing Education	788,422	26,375	317,971	99,916	40,834	429,617	46%
	221 Landlord Registration	1,000	-	10	-	-	990	1%
	227 Loss Recovery	598,675	5,844	18,869	23,216	253,206	326,600	45%
	244 Emergency Phone System	33,671	-	4,708	-	28,963	-	100%
	249 Public Safety LOIT	7,462,645	610,756	2,776,804	2,548,369	-	4,685,841	37%
	251 Local Roads & Streets	2,086,544	92,276	345,772	439,671	1,209,069	531,704	75%
	252 Excess Welfare Distribution	8	-	-	-	-	8	0%
	257 LOIT Special Distribution	3,757,457	39,807	1,172,144	-	564,685	2,020,628	46%
	258 Human Rights Federal Grant	201,773	17,529	54,573	68,759	15,809	131,391	35%
	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	1,998	5,673	2,457	-	16,002	26%
	289 HAZMAT	10,431	4,057	4,742	1,170	57	5,632	46%
	291 Indiana River Rescue	89,349	10,419	36,140	12,672	26,788	26,421	70%
	292 Police Grants	10,805	106	5,587	31,964	27,347	(22,129)	305%
	294 Regional Police Academy	22,500	515	2,561	2,199	-	19,939	11%
	295 COPS MORE Grant	263,767	915	135,578	27,937	41,546	86,643	67%
	299 Police Federal Drug Enforcement	196,337	-	47,537	12,042	-	148,800	24%
	404 County Option Income Tax	12,071,593	13,821	4,882,696	5,553,922	726,880	6,462,016	46%
	408 Economic Development Income Tax	11,559,184	62,665	5,076,596	3,626,285	1,810,532	4,672,057	60%
	410 Urban Development Action Grant	126,144	-	62,515	146,068	-	63,629	50%
	655 Project Relief	525,416	3,108	228,325	401,529	-	297,091	43%
	705 Police K-9 Unit	2,020	-	-	-	-	2,020	0%
	<b>Special Revenue Total</b>	<b>79,215,124</b>	<b>3,443,815</b>	<b>26,637,453</b>	<b>24,736,074</b>	<b>9,302,948</b>	<b>43,274,724</b>	<b>45%</b>
<b>City Debt Service</b>								
	313 Football Hall of Fame Debt Service	1,268,999	-	631,735	636,000	-	637,264	50%
	755 South Bend Building Corp	2,643,214	-	1,437,970	-	-	1,205,244	54%
	757 Parks Bond Debt Service	391,482	-	198,566	-	-	192,916	51%
	<b>City Debt Service Total</b>	<b>4,303,695</b>	<b>-</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	4,569	13,111	22,000	9,829	7,060	76%
	403 Zoo Endowment	49,688	-	53,599	-	-	(3,911)	108%
	405 Park Nonreverting Capital	228,024	16,930	144,869	52,334	68,508	14,647	94%
	406 Cumulative Capital Development	476,500	149,081	289,627	304,922	-	186,873	61%
	407 Cumulative Capital Improvement	372,250	-	185,125	184,125	-	187,125	50%
	412 Major Moves Construction	2,470,708	910	1,514	532,138	1,574,814	894,380	64%
	416 Morris Performing Arts Center Capital	106,144	540	4,016	18,225	630	101,498	4%
	450 Palais Royale Historic Preservation	5,000	-	-	-	-	5,000	0%
	677 Football Hall of Fame Capital	81,091	2,159	26,666	32,831	13,185	41,240	49%
	750 Equipment/Vehicle Leasing	5,500,000	135,750	1,674,132	-	1,718,872	2,106,997	62%
	751 Parks Bond Capital	3,500,000	19,839	434,776	-	38,350	3,026,874	14%
	753 Smart Streets Bond Capital	10,000,000	617,149	2,402,042	-	-	7,597,958	24%
	<b>Capital Project Total</b>	<b>23,647,360</b>	<b>946,927</b>	<b>5,697,917</b>	<b>1,619,662</b>	<b>3,424,188</b>	<b>14,525,254</b>	<b>39%</b>
<b>Enterprise</b>								
	287 Emergency Medical Services Capital	3,100,377	136,287	909,004	585,053	1,307,017	884,356	71%
	288 Emergency Medical Services Operating	6,117,914	437,873	2,086,462	2,212,268	49,402	3,982,050	35%
	600 Consolidated Building Fund	3,777,820	279,085	1,374,099	1,251,693	63,819	2,339,902	38%
	601 Parking Garages	1,247,254	24,534	320,725	348,404	643,822	282,707	77%
	610 Solid Waste Operations	5,662,910	347,815	1,923,928	2,110,420	216,155	3,522,827	38%
	611 Solid Waste Capital	1,135,613	20,129	537,819	366,205	-	597,794	47%
	620 Water Works Operations	17,727,254	1,176,363	6,262,458	6,061,075	747,555	10,717,240	40%
	622 Water Works Capital	1,414,466	8,299	321,083	6,750	171,906	921,477	35%
	624 Water Works Customer Deposit	15,000	583	4,617	4,048	-	10,383	31%
	625 Water Works Sinking	2,054,891	266	1,902	1,499	-	2,052,989	0%
	626 Water Works Bond Reserve	16,000	-	-	2,050	-	16,000	0%
	629 Water Works Reserve Operations & Maintenance	23,000	1,000	7,673	6,327	-	15,327	33%
	640 Sewer Repair Insurance	534,509	63,829	241,449	220,918	61,760	231,300	57%
	641 Sewage Works Operations	44,542,335	3,172,418	15,180,778	12,816,963	5,176,574	24,184,984	46%
	642 Sewage Works Capital	8,040,455	530,257	2,488,259	1,096,392	1,733,768	3,818,429	53%

**City of South Bend**  
**Monthly Department Financial Report**  
**EXPENDITURE SUMMARY**  
**May 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*
	643 Sewage Works Reserve Operations & Maint.	30,000	1,972	14,217	11,288	-	15,783	47%
	649 Sewage Sinking	9,163,754	830,476	831,976	1,148,456	-	8,331,778	9%
	659 Sewer Bond 2011	51,688	-	51,687	-	-	1	100%
	661 Sewer Bond 2012	3,010,364	269,318	733,094	2,083,844	1,630,209	647,061	79%
	666 2015 Sewer Bond Issuance	-	-	-	2,500	-	-	0%
	670 Century Center	4,194,310	322,739	1,600,459	1,613,469	-	2,593,851	38%
	671 Century Center Capital	-	-	-	38,747	-	-	0%
	672 Century Center Energy Conservation Debt Svc	192,297	-	95,128	140,609	-	97,169	49%
	<b>Enterprise Total</b>	<b>112,052,211</b>	<b>7,623,244</b>	<b>34,986,819</b>	<b>32,128,978</b>	<b>11,801,986</b>	<b>65,263,406</b>	<b>42%</b>
	<b>Internal Service</b>							
	222 Central Services	8,564,643	672,069	3,226,269	2,984,925	1,693,111	3,645,263	57%
	224 Central Services Capital	326,025	-	31,549	135,447	13,439	281,038	14%
	226 Liability Insurance	3,587,586	736,460	1,525,845	664,363	63,600	1,998,141	44%
	278 Take Home Vehicle Police	10,000	(120)	792	53	-	9,208	8%
	279 IT / Innovation / 311 Call Center	5,205,034	495,245	1,493,685	198,068	532,133	3,179,216	39%
	711 Self-Funded Employee Benefits	17,803,200	1,102,064	5,631,304	6,623,368	609,057	11,562,839	35%
	713 Unemployment Compensation	84,105	3,324	27,132	29,293	11,000	45,973	45%
	<b>Internal Service Total</b>	<b>35,580,593</b>	<b>3,009,042</b>	<b>11,936,575</b>	<b>10,635,518</b>	<b>2,922,340</b>	<b>20,721,678</b>	<b>42%</b>
	<b>Trust &amp; Agency</b>							
	701 Firefighters Pension	5,098,269	390,847	1,966,312	2,176,111	-	3,131,957	39%
	702 Police Pension	6,423,889	517,885	2,585,347	2,736,679	-	3,838,542	40%
	730 City Cemetery	6,000	-	-	-	-	6,000	0%
	<b>Trust &amp; Agency Total</b>	<b>11,528,158</b>	<b>908,733</b>	<b>4,551,659</b>	<b>4,912,790</b>	<b>-</b>	<b>6,976,499</b>	<b>39%</b>
	<b>City Funds Total</b>	<b>326,437,446</b>	<b>20,281,521</b>	<b>107,791,390</b>	<b>94,964,012</b>	<b>29,013,538</b>	<b>189,632,518</b>	<b>42%</b>
	<b>Redevelopment Commission Controlled Funds</b>							
	<b>Tax Increment Financing</b>							
	324 TIF - River West Development Area (Airport)	39,618,887	590,372	7,232,324	8,729,992	9,121,871	23,264,692	41%
	422 TIF - West Washington	1,428,292	-	2,805	10,372	515,729	909,758	36%
	425 TIF - Leighton Plaza (Redevelop Retail)	158,166	9,310	39,633	30,426	-	118,533	25%
	429 TIF - River East Development Area (NE Dev)	10,602,696	45,684	806,944	133,796	2,134,553	7,661,199	28%
	430 TIF - Southside Development #1	6,917,426	100,639	301,524	720,028	582,110	6,033,792	13%
	432 TIF - Southside Development #3	4,878,795	-	4,866,186	365,835	-	12,609	100%
	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>746,005</b>	<b>15,082,505</b>	<b>11,814,538</b>	<b>12,358,463</b>	<b>39,937,741</b>	<b>41%</b>
	<b>Redevelopment</b>							
	433 Redevelopment General	4,500	316	1,133	-	-	3,367	25%
	439 Certified Technology Park	2,200,000	1,800,000	1,800,000	142,913	-	400,000	82%
	454 Airport Urban Enterprise Zone	50,000	-	-	-	-	50,000	0%
	754 Industrial Revolving Fund	157,000	775	31,765	-	-	125,235	20%
	<b>Redevelopment Total</b>	<b>2,411,500</b>	<b>1,801,091</b>	<b>1,832,898</b>	<b>142,913</b>	<b>-</b>	<b>578,602</b>	<b>76%</b>
	<b>Debt Service</b>							
	315 Redevelopment Bond - Airport Taxable	14,000	398	3,114	2,771	-	10,886	22%
	328 Redevelopment Bond - Palais Royale	15,000	664	5,218	4,630	-	9,782	35%
	752 South Bend Redevelopment Authority	4,603,405	-	2,739,743	-	-	1,863,662	60%
	756 Smart Streets Debt Service	855,784	-	394,784	-	-	461,000	46%
	758 Erskine Village Debt Service	4,521,918	-	4,522,898	-	-	(980)	100%
	<b>Debt Service Total</b>	<b>10,010,107</b>	<b>1,062</b>	<b>7,665,757</b>	<b>7,401</b>	<b>-</b>	<b>2,344,350</b>	<b>77%</b>
	<b>Redevelopment Commission Controlled Funds Total</b>	<b>79,800,316</b>	<b>2,548,158</b>	<b>24,581,160</b>	<b>11,964,851</b>	<b>12,358,463</b>	<b>42,860,693</b>	<b>46%</b>
	<b>Grand Total</b>	<b>406,237,762</b>	<b>22,829,679</b>	<b>132,372,550</b>	<b>106,928,864</b>	<b>41,372,001</b>	<b>232,493,211</b>	<b>43%</b>

\* Includes year to date expenditures and encumbrances

**City of South Bend, Indiana  
Monthly Financial Report  
May 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>	6/14/2017
<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	872,323	54,678	290,550	255,293	-	581,773	33%
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	-	-	410	-	600	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>872,923</b>	<b>54,678</b>	<b>290,550</b>	<b>255,703</b>	<b>-</b>	<b>582,373</b>	<b>33%</b>
<b>Expenditures</b>							
Personnel	704,849	42,453	228,630	226,916	-	476,219	32%
Supplies	3,119	527	723	792	239	2,157	31%
Services	164,955	11,481	60,614	27,700	-	104,341	37%
Debt Service	-	218	583	294	-	(583)	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>872,923</b>	<b>54,678</b>	<b>290,550</b>	<b>255,703</b>	<b>239</b>	<b>582,134</b>	<b>33%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(239)</b>	<b>239</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/Variiances Below:**

Increase from 2016 service category 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.

In May 2017, Angela Kouters was hired as Interim Chief of Staff to the Mayor, replacing James Mueller who became the City's new Executive Director of Community Investment.

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

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

<b>Department Name</b>	311 Call Center	<b>Fund/Dept No.</b>	101-0104
<b>Fund Type</b>	General Fund	<b>Date Updated</b>	6/15/2017
<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	-	-	-	3,810	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	<b>3,810</b>	-	-	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	1,629	-	-	0%
Services	-	-	-	2,181	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	-	-	-	<b>3,810</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/Variiances Below:**

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



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

<b>Department Name</b>	City Clerk	<b>Fund/Dept No.</b>	101-0201
<b>Fund Type</b>	General Fund	<b>Date Updated</b>	6/13/2017
<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	536,216	35,273	184,168	159,710	-	352,048	34%
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>35,273</b>	<b>184,168</b>	<b>159,710</b>	<b>-</b>	<b>352,048</b>	<b>34%</b>
<b>Expenditures</b>							
Personnel	349,234	25,437	125,152	124,903	-	224,082	36%
Supplies	7,800	276	2,085	4,703	1,356	4,359	44%
Services	179,182	9,560	56,931	30,104	43,232	79,019	56%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>536,216</b>	<b>35,273</b>	<b>184,168</b>	<b>159,710</b>	<b>44,588</b>	<b>307,460</b>	<b>43%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(44,588)</b>	<b>44,588</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. Funds were encumbered in 2016 to pay for Granicus software for Boards and Commissions (PO: \$4,500, YTD Spent: \$1,950), Dictation Services for past meeting notices (PO: \$2,000, YTD Spent: \$1,300), Electrical Work (PO: \$9,000, YTD Spent: \$0), the New Legislative Resource Center (POs and YTD Spent: \$3,678), Ongoing in-house remodel (PO and YTD Spent: \$6,443), and Legal Advertising in December (POs: \$1,872.39, YTD Spent: \$1,526.38). Value Purchase Orders make it look like we've spent more than we have. These include additions to the City's code book through Municode (PO: \$6,000, YTD Spent: \$2,679.30), Legal Representation (PO: \$10,000, YTD Spent: \$350), and Legal Advertising (POs: \$20,000, YTD Spent: \$2,642.49).

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

**City of South Bend, Indiana  
Monthly Financial Report  
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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>6/13/2017</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	571,148	28,885	189,850	192,130	-	381,298	33%
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>28,885</b>	<b>189,850</b>	<b>192,130</b>	<b>-</b>	<b>381,298</b>	<b>33%</b>
<b>Expenditures</b>							
Personnel	304,402	22,613	113,416	110,755	112	190,874	37%
Supplies	4,503	59	537	5,589	497	3,469	23%
Services	262,243	6,213	75,897	75,786	59,549	126,797	52%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>571,148</b>	<b>28,885</b>	<b>189,850</b>	<b>192,130</b>	<b>60,158</b>	<b>321,140</b>	<b>44%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(60,158)</b>	<b>60,158</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. There are nine (9) Council Members.

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

Encumbrances from 2016 account for the large differences. Funds encumbered and spent from 2016 are the following: New furniture for the Council (\$19,119.04), new furniture for the Council Informal Meeting Room (\$12,366.24), and new AV equipment for the Council Informal Meeting Room (\$3,572.21). Large Value Purchase Orders account for much of the encumbrances. These include the Council's Legislative Research Assistant (PO: \$40,800, Spent: \$11,066.07) and Additional Legal Services (PO: \$29,000, Spent: \$525).

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

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

<b>Department Name</b>	WNIT Contract	<b>Fund/Dept No.</b>	101-0302
<b>Fund Type</b>	General Fund	<b>Date Updated</b>	6/15/2017
<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	43,000	43,000	-	-	100%
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>43,000</b>	<b>43,000</b>	<b>43,000</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	43,000	43,000	43,000	43,000	-	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>43,000</b>	<b>43,000</b>	<b>43,000</b>	<b>43,000</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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 2, 2020.

**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:**

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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>6/15/2017</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	2,464,047	206,704	942,865	665,719	-	1,521,182	38%
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	12,304	-	12,262	13,548	-	42	100%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,476,351</b>	<b>206,704</b>	<b>955,127</b>	<b>679,266</b>	<b>-</b>	<b>1,521,224</b>	<b>39%</b>
<b>Expenditures</b>							
Personnel	2,053,815	158,284	749,877	596,802	-	1,303,938	37%
Supplies	25,158	1,739	8,360	7,704	9,356	7,442	70%
Services	392,299	45,829	194,561	72,640	37,893	159,846	59%
Debt Service	5,079	852	2,330	2,121	-	2,749	46%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,476,351</b>	<b>206,704</b>	<b>955,127</b>	<b>679,266</b>	<b>47,248</b>	<b>1,473,975</b>	<b>40%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(47,248)</b>	<b>47,248</b>	
<b>Cash Balance</b>							

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	23.00	23.00
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>23.00</b>	<b>23.00</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 encumbrances for supplies is mainly the value purchase order with Office Depot.

**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>6/14/2017</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	306,039	13,838	(77,672)	9,600	-	383,711	-25%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	463,000	34,730	227,792	218,047	-	235,208	49%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	502,000	12,060	173,464	187,013	-	328,536	35%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,271,039</b>	<b>60,629</b>	<b>323,584</b>	<b>414,661</b>	<b>-</b>	<b>947,455</b>	<b>25%</b>
<b>Expenditures</b>							
Personnel	510,299	34,571	175,448	291,621	-	334,851	34%
Supplies	7,697	77	3,062	4,401	2,008	2,627	66%
Services	753,043	25,980	145,074	118,639	6,584	601,385	20%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,271,039</b>	<b>60,629</b>	<b>323,584</b>	<b>414,661</b>	<b>8,592</b>	<b>938,863</b>	<b>26%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(8,592)</b>	<b>8,592</b>	
<b>Cash Balance</b>							

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	6.60	7.00
Part-Time /Seasonal/Temporary	4.00	4.00
<b>Total</b>	<b>10.60</b>	<b>11.00</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>	6/14/2017
<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	171,298	(15,358)	8,803	101,653	-	162,495	5%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	332,072	31,185	85,671	79,389	-	246,401	26%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	26,830	2,342	6,600	9,558	-	20,230	25%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>530,200</b>	<b>18,169</b>	<b>101,074</b>	<b>190,599</b>	<b>-</b>	<b>429,126</b>	<b>19%</b>
<b>Expenditures</b>							
Personnel	142,131	9,143	39,841	103,447	-	102,290	28%
Supplies	3,398	-	794	8,809	1,204	1,400	59%
Services	384,671	9,027	60,439	78,342	8,207	316,025	18%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>530,200</b>	<b>18,169</b>	<b>101,074</b>	<b>190,599</b>	<b>9,411</b>	<b>419,715</b>	<b>21%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(9,411)</b>	<b>9,411</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>	6/15/2017
<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	56,869	416,957	347,403	-	666,233	38%
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	18,875	37,350	37,719	-	38,027	50%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,158,567</b>	<b>75,744</b>	<b>454,306</b>	<b>385,121</b>	<b>-</b>	<b>704,261</b>	<b>39%</b>
<b>Expenditures</b>							
Personnel	966,603	64,059	353,097	366,388	-	613,506	37%
Supplies	5,977	33	2,908	551	4,762	(1,693)	128%
Services	184,715	11,334	97,665	17,547	-	87,050	53%
Debt Service	1,272	318	635	635	-	637	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,158,567</b>	<b>75,744</b>	<b>454,306</b>	<b>385,121</b>	<b>4,762</b>	<b>699,499</b>	<b>40%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4,762)</b>	<b>4,762</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:**  
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>	<b>Engineering</b>	<b>Fund/Dept No.</b>	<b>101-0602</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>6/13/2017</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	1,127,820	99,176	390,358	372,123	-	737,462	35%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	100,000	3,925	61,982	-	-	38,018	62%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	217,337	125	125	35,410	-	217,212	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,445,157</b>	<b>103,226</b>	<b>452,465</b>	<b>407,533</b>	<b>-</b>	<b>992,692</b>	<b>31%</b>
<b>Expenditures</b>							
Personnel	841,636	66,244	263,772	244,296	260	577,604	31%
Supplies	34,113	2,437	10,045	44,001	3,421	20,647	39%
Services	541,300	31,902	161,732	109,824	48,217	331,351	39%
Debt Service	28,108	2,644	16,917	9,412	-	11,191	60%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,445,157</b>	<b>103,226</b>	<b>452,465</b>	<b>407,533</b>	<b>51,898</b>	<b>940,793</b>	<b>35%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(51,898)</b>	<b>51,898</b>	
<b>Cash Balance</b>							

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
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>6/14/2017</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	29,332,433	2,076,163	10,598,800	9,249,848	-	18,733,633	36%
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	328,500	10,980	87,005	141,850	-	241,495	26%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>29,668,433</b>	<b>2,087,143</b>	<b>10,685,805</b>	<b>9,391,698</b>	<b>-</b>	<b>18,982,628</b>	<b>36%</b>
<b>Expenditures</b>							
Personnel	23,671,143	1,646,975	8,575,102	8,455,589	-	15,096,041	36%
Supplies	1,231,776	8,253	101,522	136,378	929,072	201,182	84%
Services	4,685,514	431,479	1,935,353	797,105	68,940	2,681,221	43%
Debt Service	80,000	436	73,829	2,626	-	6,171	92%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>29,668,433</b>	<b>2,087,143</b>	<b>10,685,805</b>	<b>9,391,698</b>	<b>998,012</b>	<b>17,984,616</b>	<b>39%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(998,012)</b>	<b>998,012</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 \$914,976 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>6/14/2017</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	1,604,395	7,810,618	7,205,517	-	13,299,348	37%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	500	-	-	1,593	-	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>1,604,395</b>	<b>7,852,991</b>	<b>7,217,144</b>	<b>-</b>	<b>13,258,475</b>	<b>37%</b>
<b>Expenditures</b>							
Personnel	17,624,592	1,322,825	6,432,139	6,386,471	6,936	11,185,517	37%
Supplies	502,435	30,375	147,569	126,530	45,311	309,555	38%
Services	2,984,439	251,195	1,273,284	704,144	276,094	1,435,061	52%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>21,111,466</b>	<b>1,604,395</b>	<b>7,852,991</b>	<b>7,217,144</b>	<b>328,341</b>	<b>12,930,133</b>	<b>39%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(328,341)</b>	<b>328,341</b>	
<b>Cash Balance</b>							

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	180.00	177.00
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>180.00</b>	<b>177.00</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/Variations 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. This expense hit services this month for the repair of the fire truck.

**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>	<b>Human Rights</b>	<b>Fund/Dept No.</b>	<b>101-1008</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>6/14/2017</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	425,805	31,913	179,774	136,195	-	246,031	42%
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>31,913</b>	<b>179,774</b>	<b>136,195</b>	<b>-</b>	<b>246,031</b>	<b>42%</b>
<b>Expenditures</b>							
Personnel	294,036	22,038	129,988	112,952	-	164,048	44%
Supplies	1,037	-	212	378	500	325	69%
Services	130,732	9,875	49,574	22,865	8,326	72,832	44%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>425,805</b>	<b>31,913</b>	<b>179,774</b>	<b>136,195</b>	<b>8,826</b>	<b>237,205</b>	<b>44%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(8,826)</b>	<b>8,826</b>	
<b>Cash Balance</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>

**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>	6/13/2017
<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	-	-	-	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:**

**City of South Bend, Indiana  
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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>	6/14/2017
<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	-	-	-	1,405,850	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	60,000	3,906	32,522	34,543	-	27,478	54%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>60,000</b>	<b>3,906</b>	<b>32,522</b>	<b>1,440,393</b>	<b>-</b>	<b>27,478</b>	<b>54%</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>3,906</b>	<b>32,522</b>	<b>1,440,393</b>	<b>-</b>	<b>27,478</b>	
<b>Cash Balance</b>			<b>10,216,895</b>	<b>10,132,500</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>	<b>Excess Levy</b>	<b>Fund Number</b>	<b>103</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>6/14/2017</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	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	<b>7</b>	-	-	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	3,648	-	-	0%
<b>Total Expenditures</b>	-	-	-	<b>3,648</b>	-	-	<b>0%</b>
<b>Net</b>	-	-	-	<b>(3,641)</b>	-	-	
<b>Cash Balance</b>				<b>25</b>			

**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:**

**City of South Bend, Indiana  
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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>6/12/2017</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	7,878,000	-	-	-	-	7,878,000	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	670,000	-	-	-	-	670,000	0%
Grants/Intergovernmental	315,650	-	-	-	-	315,650	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	2,734,197	170,259	442,848	530,736	-	2,291,349	16%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	10,000	888	9,895	11,628	-	105	99%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,844,938	64,770	796,165	451,588	-	1,048,773	43%
Transfers In	625,347	-	200,000	-	-	425,347	32%
<b>Total Revenue</b>	<b>14,078,132</b>	<b>235,917</b>	<b>1,448,907</b>	<b>993,953</b>	<b>-</b>	<b>12,629,225</b>	<b>10%</b>
<b>Expenditures</b>							
Personnel	8,386,381	591,867	2,766,946	2,540,093	400	5,619,036	33%
Supplies	1,393,820	114,597	383,255	384,244	365,580	644,985	54%
Services	3,707,575	602,464	1,881,519	1,181,696	617,705	1,208,351	67%
Debt Service	279,691	2,645	140,863	118,989	4,246	134,583	52%
Capital	-	-	-	-	-	-	0%
Transfers Out	102,850	-	-	-	-	102,850	0%
<b>Total Expenditures</b>	<b>13,870,317</b>	<b>1,311,574</b>	<b>5,172,582</b>	<b>4,225,021</b>	<b>987,931</b>	<b>7,709,804</b>	<b>44%</b>
<b>Net</b>	<b>207,815</b>	<b>(1,075,657)</b>	<b>(3,723,675)</b>	<b>(3,231,069)</b>	<b>(987,931)</b>	<b>4,919,421</b>	
<b>Cash Balance</b>			<b>819,050</b>	<b>710,069</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	97.00	96.00
Part-Time /Seasonal/Temporary	N/A	105.00
<b>Total</b>	<b>97.00</b>	<b>201.00</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 13.7% 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 property 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>6/14/2017</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	5,650,000	783,029	2,454,479	2,486,248	-	3,195,521	43%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	223,365	43,516	100,997	106,011	-	122,368	45%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	21,813	2,792	19,663	21,351	-	2,150	90%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	73,958	4,587	7,737	16,390	-	66,221	10%
Transfers In	3,964,974	-	1,982,487	2,026,500	-	1,982,487	50%
<b>Total Revenue</b>	<b>9,934,110</b>	<b>833,924</b>	<b>4,565,362</b>	<b>4,656,499</b>	<b>-</b>	<b>5,368,748</b>	<b>46%</b>
<b>Expenditures</b>							
Personnel	4,585,702	276,439	1,491,473	1,507,659	-	3,094,229	33%
Supplies	2,639,357	78,762	492,644	772,619	423,825	1,722,888	35%
Services	3,544,927	241,183	1,074,877	1,055,368	303,801	2,166,249	39%
Debt Service	775,545	72,681	382,419	254,121	-	393,126	49%
Capital	20,000	15,995	15,995	39,458	-	4,005	80%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>11,565,531</b>	<b>685,060</b>	<b>3,457,409</b>	<b>3,629,225</b>	<b>727,626</b>	<b>7,380,496</b>	<b>36%</b>
<b>Net</b>	<b>(1,631,421)</b>	<b>148,864</b>	<b>1,107,953</b>	<b>1,027,275</b>	<b>(727,626)</b>	<b>(2,011,749)</b>	
<b>Cash Balance</b>			<b>7,288,608</b>	<b>6,204,715</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	58.03	52.03
Part-Time /Seasonal/Temporary	7.68	2.92
<b>Total</b>	<b>65.71</b>	<b>54.95</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, from EDIT to support street department operations and from Project ReLeaf to support leaf collection efforts in the City.

As of the end of May, the Street Department is down by 8 employees: 1 Asset Manager, 1 Superintendent IV, 5 Equipment Operators II and 1 Operations Technician. The Asset Manager is a new position; the Superintendent IV and Operations Technician positions were created by promotions; the EO II positions are open for a variety of reasons.

Interviews have been conducted to fill the Superintendent IV and EO II positions and we look forward to having them filled within the next couple of weeks, providing all goes well with the pre-employment screening process. However, even with getting these positions filled, the learning curve for new employees may require that we work additional overtime during the paving season to reach our goal for the year. Interviews will be conducted for the Operations Technician position next week.

**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>	<b>Recreation Nonreverting</b>	<b>Fund Number</b>	<b>203</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>6/12/2017</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	1,365,787	66,987	502,747	462,491	-	863,040	37%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	6,000	385	2,805	3,442	-	3,195	47%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	10,000	(1,350)	119	36	-	9,881	1%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,381,787</b>	<b>66,022</b>	<b>505,671</b>	<b>465,968</b>	<b>-</b>	<b>876,116</b>	<b>37%</b>
<b>Expenditures</b>							
Personnel	571,393	22,503	105,963	135,675	-	465,430	19%
Supplies	326,289	28,099	59,433	64,702	81,551	185,305	43%
Services	587,001	20,790	145,377	167,912	125,478	316,146	46%
Debt Service	-	-	-	-	-	-	0%
Capital	115,000	-	-	-	-	115,000	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,599,683</b>	<b>71,392</b>	<b>310,773</b>	<b>368,288</b>	<b>207,029</b>	<b>1,081,881</b>	<b>32%</b>
<b>Net</b>	<b>(217,896)</b>	<b>(5,370)</b>	<b>194,898</b>	<b>97,680</b>	<b>(207,029)</b>	<b>(205,765)</b>	
<b>Cash Balance</b>			<b>1,014,627</b>	<b>919,723</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	1.00	1.00
Part-Time /Seasonal/Temporary	-	18.00
<b>Total</b>	<b>1.00</b>	<b>19.00</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>6/15/2017</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	318,587	9,396	123,787	42,272	-	194,800	39%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,000	311	2,625	4,381	-	1,375	66%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	100,000	-	-	-	-	100,000	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>422,587</b>	<b>9,707</b>	<b>126,412</b>	<b>46,653</b>	<b>-</b>	<b>296,175</b>	<b>30%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	539,393	43,825	181,701	69,373	257,692	100,000	81%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>539,393</b>	<b>43,825</b>	<b>181,701</b>	<b>69,373</b>	<b>257,692</b>	<b>100,000</b>	<b>81%</b>
<b>Net</b>	<b>(116,806)</b>	<b>(34,118)</b>	<b>(55,289)</b>	<b>(22,721)</b>	<b>(257,692)</b>	<b>196,175</b>	
<b>Cash Balance</b>			<b>827,572</b>	<b>1,084,480</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. We are able to draw revenue from the grant as we make expenditures.

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

**City of South Bend, Indiana  
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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>	6/15/2017
<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	-	-	-	767,681	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	9,851	135	3,365	5,607	-	6,486	34%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	63,661	-	15,737	32,642	-	47,924	25%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>73,512</b>	<b>135</b>	<b>19,103</b>	<b>805,930</b>	<b>-</b>	<b>54,409</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	-	54,009	25%
Capital	252,625	-	-	858,470	252,625	-	100%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>509,757</b>	<b>-</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>135</b>	<b>1,100</b>	<b>(688,352)</b>	<b>(437,745)</b>	<b>400</b>	
<b>Cash Balance</b>			<b>352,095</b>	<b>(527,996)</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.

**City of South Bend, Indiana  
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<b>Fund Name</b>	<b>Department of Community Investment (DCI)</b>	<b>Fund Number</b>	<b>211</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>6/15/2017</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	440,636	-	-	120,805	-	440,636	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	316,000	7,957	85,639	194,255	-	230,361	27%
Fines, Forfeitures, and Fees	2,000	5	470	165	-	1,530	24%
Interest Earnings	10,000	574	4,189	4,863	-	5,811	42%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	2,604	-	-	0%
Transfers In	1,522,673	-	761,337	984,319	-	761,337	50%
<b>Total Revenue</b>	<b>2,291,309</b>	<b>8,536</b>	<b>851,635</b>	<b>1,307,011</b>	<b>-</b>	<b>1,439,674</b>	<b>37%</b>
<b>Expenditures</b>							
Personnel	1,948,112	147,117	680,912	746,228	-	1,267,200	35%
Supplies	26,356	1,029	5,477	7,138	1,247	19,633	26%
Services	675,908	47,093	231,090	186,428	45,456	399,362	41%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,650,376</b>	<b>195,239</b>	<b>917,479</b>	<b>939,794</b>	<b>46,703</b>	<b>1,686,194</b>	<b>36%</b>
<b>Net</b>	<b>(359,067)</b>	<b>(186,704)</b>	<b>(65,844)</b>	<b>367,217</b>	<b>(46,703)</b>	<b>(246,520)</b>	
<b>Cash Balance</b>			<b>1,304,019</b>	<b>1,489,509</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. James Mueller named Executive Director in April. Vacant positions: one Analyst position; Director of Economic Resources and Director of Business Development. May change title of Economic Resources position to Deputy Director.

**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>6/15/2017</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	83,039	754,294	765,105	-	2,393,706	24%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	1,000	-	40	70	-	960	4%
Interest Earnings	2,000	9	288	1,025	-	1,712	14%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	197,000	892	141,808	10,035	-	55,192	72%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>3,348,000</b>	<b>83,939</b>	<b>896,430</b>	<b>776,235</b>	<b>-</b>	<b>2,451,570</b>	<b>27%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Grants & Subsidies	5,455,838	164,147	1,024,942	724,180	1,642,570	2,788,326	49%
Transfers Out	-	-	-	500	-	-	0%
<b>Total Expenditures</b>	<b>5,455,838</b>	<b>164,147</b>	<b>1,024,942</b>	<b>724,680</b>	<b>1,642,570</b>	<b>2,788,326</b>	<b>49%</b>
<b>Net</b>	<b>(2,107,838)</b>	<b>(80,208)</b>	<b>(128,512)</b>	<b>51,555</b>	<b>(1,642,570)</b>	<b>(336,756)</b>	
<b>Cash Balance</b>			<b>113,186</b>	<b>603,972</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:**

**City of South Bend, Indiana  
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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>6/15/2017</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	1,897	15,003	15,847	-	19,997	43%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	88	721	830	-	279	72%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>36,000</b>	<b>1,986</b>	<b>15,724</b>	<b>16,678</b>	<b>-</b>	<b>20,276</b>	<b>44%</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>1,986</b>	<b>15,724</b>	<b>16,678</b>	<b>-</b>	<b>(15,724)</b>	
<b>Cash Balance</b>			<b>233,330</b>	<b>216,416</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>6/15/2017</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	-	5,150	-	-	14,850	26%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	800	65	338	258	-	462	42%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	155,000	155	122,361	778	-	32,639	79%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>175,800</b>	<b>220</b>	<b>127,849</b>	<b>1,036</b>	<b>-</b>	<b>47,951</b>	<b>73%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	8,700	-	-	-	-	8,700	0%
Services	230,000	760	74,323	-	6,352	149,325	35%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>238,700</b>	<b>760</b>	<b>74,323</b>	<b>-</b>	<b>6,352</b>	<b>158,025</b>	<b>34%</b>
<b>Net</b>	<b>(62,900)</b>	<b>(540)</b>	<b>53,527</b>	<b>1,036</b>	<b>(6,352)</b>	<b>(110,075)</b>	
<b>Cash Balance</b>			<b>170,301</b>	<b>65,910</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/Variiances 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:**

**City of South Bend, Indiana  
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<b>Fund Name</b>	<b>Police Curfew Violations</b>	<b>Fund Number</b>	<b>218</b>
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<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>6/14/2017</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	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	900	13	50	100	-	850	6%
Interest Earnings	100	5	40	49	-	60	40%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,000</b>	<b>17</b>	<b>90</b>	<b>149</b>	<b>-</b>	<b>910</b>	<b>9%</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>17</b>	<b>90</b>	<b>149</b>	<b>-</b>	<b>(90)</b>	
<b>Cash Balance</b>			<b>12,653</b>	<b>12,387</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:**



**City of South Bend, Indiana  
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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>6/13/2017</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	214,000	9,892	48,171	126,707	-	165,829	23%
Fines, Forfeitures, and Fees	-	4,338	27,001	60,902	-	(27,001)	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	579,757	-	289,879	340,433	-	289,879	50%
<b>Total Revenue</b>	<b>793,757</b>	<b>14,230</b>	<b>365,050</b>	<b>528,042</b>	<b>-</b>	<b>428,707</b>	<b>46%</b>
<b>Expenditures</b>							
Personnel	273,536	21,212	106,618	102,708	-	166,918	39%
Supplies	24,959	1,489	7,905	5,565	598	16,456	34%
Services	604,251	58,926	186,914	175,315	242,987	174,350	71%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>902,746</b>	<b>81,628</b>	<b>301,437</b>	<b>283,589</b>	<b>243,585</b>	<b>357,724</b>	<b>60%</b>
<b>Net</b>	<b>(108,989)</b>	<b>(67,397)</b>	<b>63,613</b>	<b>244,453</b>	<b>(243,585)</b>	<b>70,983</b>	
<b>Cash Balance</b>			<b>436,441</b>	<b>253,444</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/Variations 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 division of Code Enforcement. Revenue in Fines, Forfeitures, and Fees represent miscellaneous collections for delinquent billing through invoices which were deemed uncollectible, and therefore turned over to a collection agency. Also included in this category is revenue collected by the Ordinance Violation Bureau for fines levied against property owners for certain violations tagged by Code Enforcement. In addition, in 2017 Fund 219 will receive interfund operating transfers from Fund 408 (EDIT) in the amount of \$579,757.

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

Current year encumbrances include two large valued purchase orders made payable to the Venues, Parks, and Arts for their services for Centralized Mowing, and Graffiti removal (\$140,000 and \$75,000 respectively). An additional value purchase order has encumbered funds for legal representation for weekly Code Enforcement hearings (\$30,000).

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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>6/14/2017</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	4,014	23,826	22,870	-	11,174	68%
Charges for Services	85,000	5,837	30,032	40,299	-	54,968	35%
Fines, Forfeitures, and Fees	86,000	8,376	67,368	35,712	-	18,632	78%
Interest Earnings	5,000	237	2,481	3,604	-	2,519	50%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	-	-	-	2,000	0%
Other Income	8,500	(5)	4,759	16,951	-	3,742	56%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>221,500</b>	<b>18,459</b>	<b>128,466</b>	<b>119,436</b>	<b>-</b>	<b>93,034</b>	<b>58%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	318,332	1,330	38,702	10,982	33,334	246,296	23%
Services	470,090	25,046	279,269	88,934	7,500	183,321	61%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>788,422</b>	<b>26,375</b>	<b>317,971</b>	<b>99,916</b>	<b>40,834</b>	<b>429,617</b>	<b>46%</b>
<b>Net</b>	<b>(566,922)</b>	<b>(7,917)</b>	<b>(189,505)</b>	<b>19,520</b>	<b>(40,834)</b>	<b>(336,583)</b>	
<b>Cash Balance</b>			<b>625,328</b>	<b>909,787</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:**

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<b>Fund Name</b>	<b>Landlord Registration</b>	<b>Fund Number</b>	<b>221</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>6/13/2017</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	7,000	60	3,990	-	-	3,010	57%
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>7,000</b>	<b>60</b>	<b>3,990</b>	<b>-</b>	<b>-</b>	<b>3,010</b>	<b>57%</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>6,000</b>	<b>60</b>	<b>3,980</b>	<b>-</b>	<b>-</b>	<b>2,020</b>	
<b>Cash Balance</b>			<b>5,205</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:**

Primary revenue for this account is generated by landlord registrations, with the majority of the revenue stream flowing in from September through February.

**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>
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<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>6/15/2017</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	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	9,000	368	3,094	3,933	-	5,906	34%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>9,000</b>	<b>368</b>	<b>3,094</b>	<b>3,933</b>	<b>-</b>	<b>5,906</b>	<b>34%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	550,333	984	6,009	20,016	217,724	326,600	41%
Debt Service	-	-	-	-	-	-	0%
Capital	48,342	4,860	12,860	3,200	35,482	-	100%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>598,675</b>	<b>5,844</b>	<b>18,869</b>	<b>23,216</b>	<b>253,206</b>	<b>326,600</b>	<b>45%</b>
<b>Net</b>	<b>(589,675)</b>	<b>(5,476)</b>	<b>(15,776)</b>	<b>(19,283)</b>	<b>(253,206)</b>	<b>(320,694)</b>	
<b>Cash Balance</b>			<b>959,650</b>	<b>973,966</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>	Emergency Phone System	<b>Fund Number</b>	244
<b>Fund Type</b>	Special Revenue	<b>Date Updated</b>	6/15/2017
<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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	33,671	-	4,708	-	28,963	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>33,671</b>	<b>-</b>	<b>4,708</b>	<b>-</b>	<b>28,963</b>	<b>-</b>	<b>100%</b>
<b>Net</b>	<b>(33,671)</b>	<b>-</b>	<b>(4,708)</b>	<b>-</b>	<b>(28,963)</b>	<b>-</b>	
<b>Cash Balance</b>			<b>28,963</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>	6/14/2017
<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	7,467,618	622,302	3,111,508	2,829,650	-	4,356,111	42%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	6,000	362	2,797	2,676	-	3,203	47%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>7,473,618</b>	<b>622,663</b>	<b>3,114,304</b>	<b>2,832,326</b>	<b>-</b>	<b>4,359,314</b>	<b>42%</b>
<b>Expenditures</b>							
Personnel	7,462,645	610,756	2,776,804	2,548,369	-	4,685,841	37%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>7,462,645</b>	<b>610,756</b>	<b>2,776,804</b>	<b>2,548,369</b>	<b>-</b>	<b>4,685,841</b>	<b>37%</b>
<b>Net</b>	<b>10,973</b>	<b>11,907</b>	<b>337,500</b>	<b>283,958</b>	<b>-</b>	<b>(326,527)</b>	
<b>Cash Balance</b>			<b>1,277,949</b>	<b>925,892</b>			

Staffing	Budget	Actual
Full Time	78.00	78.00
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>78.00</b>	<b>78.00</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/Variiances 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>	<b>Local Roads &amp; Streets</b>	<b>Fund Number</b>	<b>251</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>6/13/2017</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	1,068,000	95,493	454,371	466,486	-	613,629	43%
Grants/Intergovernmental	256,000	10,921	63,687	-	-	192,313	25%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	20,000	1,153	9,100	11,516	-	10,900	45%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	330,275	-	274	303,486	-	330,001	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,674,275</b>	<b>107,567</b>	<b>527,432</b>	<b>781,489</b>	<b>-</b>	<b>1,146,843</b>	<b>32%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	450,378	54,217	54,217	-	395,783	378	100%
Services	794,905	6,970	74,682	183,351	55,230	664,993	16%
Debt Service	-	-	-	-	-	-	0%
Capital	841,261	31,089	216,873	256,321	758,055	(133,667)	116%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,086,544</b>	<b>92,276</b>	<b>345,772</b>	<b>439,671</b>	<b>1,209,069</b>	<b>531,704</b>	<b>75%</b>
<b>Net</b>	<b>(412,269)</b>	<b>15,291</b>	<b>181,660</b>	<b>341,817</b>	<b>(1,209,069)</b>	<b>615,139</b>	
<b>Cash Balance</b>			<b>3,081,919</b>	<b>3,070,562</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. The large encumbrance in supplies is for street material.

**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>	<b>Excess Welfare Distribution</b>	<b>Fund Number</b>	<b>252</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>6/14/2017</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	8	-	-	-	-	8	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>8</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8</b>	<b>0%</b>
<b>Net</b>	<b>(8)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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>6/13/2017</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	-	-	-	4,217,549	-	-	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	1,183	12,945	-	-	27,055	32%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	153,000	-	152,895	-	-	105	100%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,471,000</b>	<b>1,183</b>	<b>165,840</b>	<b>4,217,549</b>	<b>-</b>	<b>1,305,160</b>	<b>11%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	655,100	19,965	41,850	-	96,250	517,000	21%
Debt Service	-	-	-	-	-	-	0%
Capital	2,102,357	19,843	130,294	-	468,435	1,503,628	28%
Transfers Out	1,000,000	-	1,000,000	-	-	-	100%
<b>Total Expenditures</b>	<b>3,757,457</b>	<b>39,807</b>	<b>1,172,144</b>	<b>-</b>	<b>564,685</b>	<b>2,020,628</b>	<b>46%</b>
<b>Net</b>	<b>(2,286,457)</b>	<b>(38,624)</b>	<b>(1,006,305)</b>	<b>4,217,549</b>	<b>(564,685)</b>	<b>(715,467)</b>	
<b>Cash Balance</b>			<b>3,018,762</b>	<b>4,217,549</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>6/14/2017</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	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	181	1,391	1,596	-	609	70%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	18,040	175	12,602	17,463	-	5,438	70%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>165,040</b>	<b>356</b>	<b>105,194</b>	<b>140,059</b>	<b>-</b>	<b>59,846</b>	<b>64%</b>
<b>Expenditures</b>							
Personnel	126,096	5,642	25,177	46,835	-	100,919	20%
Supplies	7,630	-	6,020	629	1,110	500	93%
Services	68,047	11,886	23,376	21,295	14,699	29,972	56%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>201,773</b>	<b>17,529</b>	<b>54,573</b>	<b>68,759</b>	<b>15,809</b>	<b>131,391</b>	<b>35%</b>
<b>Net</b>	<b>(36,733)</b>	<b>(17,173)</b>	<b>50,621</b>	<b>71,300</b>	<b>(15,809)</b>	<b>(71,545)</b>	
<b>Cash Balance</b>			<b>530,965</b>	<b>496,696</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/Variiances 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>	6/13/2017
<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	1,000,000	-	1,000,000	-	-	-	100%
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	-	-	-	100%
<b>Total Revenue</b>	<b>2,000,000</b>	-	<b>2,000,000</b>	-	-	-	<b>100%</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>(2,000,000)</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:**

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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>	6/12/2017
<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	22	1	4	5	-	18	20%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>22</b>	<b>1</b>	<b>4</b>	<b>5</b>	<b>-</b>	<b>18</b>	<b>20%</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>4</b>	<b>5</b>	<b>-</b>	<b>(1,349)</b>	
<b>Cash Balance</b>			<b>1,352</b>	<b>1,340</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. This fund will be closed in 2017.

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

**City of South Bend, Indiana**  
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<b>Fund Name</b>	Morris PAC / Palais Royale Marketing	<b>Fund Number</b>	273
<b>Fund Type</b>	Special Revenue	<b>Date Updated</b>	6/14/2017
<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	18,000	930	3,131	6,702	-	14,869	17%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	300	17	142	125	-	158	47%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>18,300</b>	<b>947</b>	<b>3,273</b>	<b>6,827</b>	<b>-</b>	<b>15,027</b>	<b>18%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	21,675	1,998	5,673	2,457	-	16,002	26%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>21,675</b>	<b>1,998</b>	<b>5,673</b>	<b>2,457</b>	<b>-</b>	<b>16,002</b>	<b>26%</b>
<b>Net</b>	<b>(3,375)</b>	<b>(1,050)</b>	<b>(2,400)</b>	<b>4,371</b>	<b>-</b>	<b>(975)</b>	
<b>Cash Balance</b>			<b>44,687</b>	<b>34,722</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:**

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<b>Fund Name</b>	<b>Police Block Grants</b>	<b>Fund Number</b>	<b>280</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>6/14/2017</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	50	1	12	15	-	38	25%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>50</b>	<b>1</b>	<b>12</b>	<b>15</b>	<b>-</b>	<b>38</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>50</b>	<b>1</b>	<b>12</b>	<b>15</b>	<b>-</b>	<b>38</b>	
<b>Cash Balance</b>			<b>3,898</b>	<b>3,865</b>			

**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:**

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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>6/15/2017</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	11	88	109	-	112	44%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>200</b>	<b>11</b>	<b>88</b>	<b>109</b>	<b>-</b>	<b>112</b>	<b>44%</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>11</b>	<b>88</b>	<b>109</b>	<b>-</b>	<b>112</b>	
<b>Cash Balance</b>			<b>27,700</b>	<b>27,471</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:**

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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>6/14/2017</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	-	10	84	127	-	(84)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>10,000</b>	<b>10</b>	<b>84</b>	<b>127</b>	<b>-</b>	<b>9,916</b>	<b>1%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	10,431	4,057	4,742	1,170	57	5,632	46%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>10,431</b>	<b>4,057</b>	<b>4,742</b>	<b>1,170</b>	<b>57</b>	<b>5,632</b>	<b>46%</b>
<b>Net</b>	<b>(431)</b>	<b>(4,047)</b>	<b>(4,659)</b>	<b>(1,043)</b>	<b>(57)</b>	<b>4,285</b>	
<b>Cash Balance</b>			<b>22,116</b>	<b>31,019</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.



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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>	6/14/2017
<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	23,400	54,000	53,100	-	(9,000)	120%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	500	62	475	404	-	25	95%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>45,500</b>	<b>23,462</b>	<b>54,475</b>	<b>53,504</b>	<b>-</b>	<b>(8,975)</b>	<b>120%</b>
<b>Expenditures</b>							
Personnel	15,500	231	1,154	1,154	777	13,569	12%
Supplies	8,849	187	1,517	4,350	717	6,615	25%
Services	65,000	10,001	33,469	7,168	25,294	6,237	90%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>89,349</b>	<b>10,419</b>	<b>36,140</b>	<b>12,672</b>	<b>26,788</b>	<b>26,421</b>	<b>70%</b>
<b>Net</b>	<b>(43,849)</b>	<b>13,043</b>	<b>18,335</b>	<b>40,832</b>	<b>(26,788)</b>	<b>(35,396)</b>	
<b>Cash Balance</b>			<b>163,071</b>	<b>136,277</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:**  
Multiple motor repairs were paid in April.  
  
The encumbrances for services include a \$18,990 PO for lights on the boats and \$6,300 for instructor gear.

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

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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>6/14/2017</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	106	5,587	31,964	27,347	(22,129)	305%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>10,805</b>	<b>106</b>	<b>5,587</b>	<b>31,964</b>	<b>27,347</b>	<b>(22,129)</b>	<b>305%</b>
<b>Net</b>	<b>(10,805)</b>	<b>(106)</b>	<b>(5,587)</b>	<b>(31,964)</b>	<b>(27,347)</b>	<b>22,129</b>	
<b>Cash Balance</b>			<b>71,041</b>	<b>89,232</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:**

All expenses are for the Lexipol implementation

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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>6/14/2017</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	2,450	15,100	18,600	-	4,900	76%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	500	33	260	311	-	240	52%
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>2,483</b>	<b>15,410</b>	<b>18,911</b>	<b>-</b>	<b>7,090</b>	<b>68%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	1,500	-	574	100	-	926	38%
Services	21,000	515	1,987	2,099	-	19,013	9%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>22,500</b>	<b>515</b>	<b>2,561</b>	<b>2,199</b>	<b>-</b>	<b>19,939</b>	<b>11%</b>
<b>Net</b>	<b>-</b>	<b>1,968</b>	<b>12,849</b>	<b>16,712</b>	<b>-</b>	<b>(12,849)</b>	
<b>Cash Balance</b>			<b>88,924</b>	<b>86,930</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:**

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<b>Fund Name</b>	<b>COPS MORE Grant</b>	<b>Fund Number</b>	<b>295</b>
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<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>6/14/2017</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	53,750	-	-	7,319	-	53,750	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	58	681	496	-	1,319	34%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	3,250	-	-	-	-	3,250	0%
Other Income	64,500	10,320	49,059	25,720	-	15,441	76%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>123,500</b>	<b>10,378</b>	<b>49,740</b>	<b>33,536</b>	<b>-</b>	<b>73,760</b>	<b>40%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	110,467	-	23,860	4,010	40,066	46,541	58%
Services	153,300	915	111,718	23,927	1,480	40,102	74%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>263,767</b>	<b>915</b>	<b>135,578</b>	<b>27,937</b>	<b>41,546</b>	<b>86,643</b>	<b>67%</b>
<b>Net</b>	<b>(140,267)</b>	<b>9,463</b>	<b>(85,838)</b>	<b>5,599</b>	<b>(41,546)</b>	<b>(12,883)</b>	
<b>Cash Balance</b>			<b>151,841</b>	<b>127,156</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:**  
The \$40,000 Encumbrances are for dash cameras paid for by a grant.

**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>6/14/2017</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	161	785	552	-	215	79%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,000	-	-	-	-	1,000	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>32,000</b>	<b>161</b>	<b>785</b>	<b>552</b>	<b>-</b>	<b>31,215</b>	<b>2%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	89,337	-	34,337	6,965	-	55,000	38%
Services	62,000	-	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>-</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>161</b>	<b>(46,752)</b>	<b>(11,490)</b>	<b>-</b>	<b>(117,585)</b>	
<b>Cash Balance</b>			<b>179,306</b>	<b>241,261</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:**

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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>	6/14/2017
<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	10,459,265	871,605	4,358,027	3,939,176	-	6,101,238	42%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	95,000	3,109	27,866	45,710	-	67,134	29%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	409,574	250	365,902	375,105	-	43,672	89%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>10,963,839</b>	<b>874,964</b>	<b>4,751,795</b>	<b>4,359,990</b>	<b>-</b>	<b>6,212,044</b>	<b>43%</b>
<b>Expenditures</b>							
Personnel	-	-	-	210,972	-	-	0%
Supplies	1,234,438	63,098	400,232	280,119	9,454	824,752	33%
Services	5,717,611	(38,566)	2,333,386	2,932,531	509,114	2,875,111	50%
Debt Service	1,162,337	(10,711)	578,095	1,371,117	-	584,242	50%
Capital	514,629	-	24,868	9,183	208,312	281,449	45%
Transfers Out	3,442,578	-	1,546,116	750,000	-	1,896,463	45%
<b>Total Expenditures</b>	<b>12,071,593</b>	<b>13,821</b>	<b>4,882,696</b>	<b>5,553,922</b>	<b>726,880</b>	<b>6,462,016</b>	<b>46%</b>
<b>Net</b>	<b>(1,107,754)</b>	<b>861,143</b>	<b>(130,901)</b>	<b>(1,193,932)</b>	<b>(726,880)</b>	<b>(249,973)</b>	
<b>Cash Balance</b>			<b>8,781,524</b>	<b>10,891,357</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. Expenditures are consistent with normal operating costs.

**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>	<b>Economic Development Income Tax</b>	<b>Fund Number</b>	<b>408</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>6/15/2017</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	10,433,361	866,667	4,366,689	3,997,751	-	6,066,672	42%
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	4,085	36,273	39,178	-	23,727	60%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	268	-	-	0%
Transfers In	735,236	-	735,240	-	-	(4)	100%
<b>Total Revenue</b>	<b>11,733,257</b>	<b>870,753</b>	<b>5,642,863</b>	<b>4,541,857</b>	<b>-</b>	<b>6,090,394</b>	<b>48%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	83	-	-	140	83	0	100%
Services	4,404,649	30,679	1,517,299	417,089	1,810,449	1,076,901	76%
Debt Service	384,256	31,986	195,232	630,323	-	189,024	51%
Capital	102,700	-	60,317	2,628	-	42,383	59%
Transfers Out	6,667,496	-	3,303,748	2,576,105	-	3,363,748	50%
<b>Total Expenditures</b>	<b>11,559,184</b>	<b>62,665</b>	<b>5,076,596</b>	<b>3,626,285</b>	<b>1,810,532</b>	<b>4,672,057</b>	<b>60%</b>
<b>Net</b>	<b>174,073</b>	<b>808,087</b>	<b>566,267</b>	<b>915,572</b>	<b>(1,810,532)</b>	<b>1,418,338</b>	
<b>Cash Balance</b>			<b>11,728,948</b>	<b>10,789,617</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>	6/15/2017
<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	207	1,796	2,281	-	4,314	29%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>6,110</b>	<b>207</b>	<b>1,796</b>	<b>2,281</b>	<b>-</b>	<b>4,314</b>	<b>29%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	126,144	-	62,515	146,068	-	63,629	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>126,144</b>	<b>-</b>	<b>62,515</b>	<b>146,068</b>	<b>-</b>	<b>63,629</b>	<b>50%</b>
<b>Net</b>	<b>(120,034)</b>	<b>207</b>	<b>(60,719)</b>	<b>(143,787)</b>	<b>-</b>	<b>(59,315)</b>	
<b>Cash Balance</b>			<b>531,757</b>	<b>486,614</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>	6/14/2017
<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	440,153	37,012	184,215	183,197	-	255,938	42%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,403	313	2,807	3,807	-	1,596	64%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>444,556</b>	<b>37,325</b>	<b>187,022</b>	<b>187,004</b>	<b>-</b>	<b>257,534</b>	<b>42%</b>
<b>Expenditures</b>							
Personnel	49,851	-	-	-	-	49,851	0%
Supplies	4,344	-	876	-	-	3,468	20%
Services	49,001	3,108	16,340	15,420	-	32,661	33%
Debt Service	72,220	-	36,109	36,109	-	36,111	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	350,000	-	175,000	350,000	-	175,000	50%
<b>Total Expenditures</b>	<b>525,416</b>	<b>3,108</b>	<b>228,325</b>	<b>401,529</b>	<b>-</b>	<b>297,091</b>	<b>43%</b>
<b>Net</b>	<b>(80,860)</b>	<b>34,217</b>	<b>(41,304)</b>	<b>(214,525)</b>	<b>-</b>	<b>(39,556)</b>	
<b>Cash Balance</b>			<b>834,260</b>	<b>708,476</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/Variiances Below:**

2017 Fall Leaf Pickup program start date - to be determined. The annual transfer of \$350,000 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>	6/14/2017
<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	1	9	15	-	11	46%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	-	-	-	2,000	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,020</b>	<b>1</b>	<b>9</b>	<b>15</b>	<b>-</b>	<b>2,011</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>1</b>	<b>9</b>	<b>15</b>	<b>-</b>	<b>(9)</b>	
<b>Cash Balance</b>			<b>2,867</b>	<b>3,884</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:**

**City of South Bend, Indiana  
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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>6/15/2017</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	-	-	-	-	67,000	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	300	10	97	-	-	203	32%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	46,715	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>938,528</b>	<b>10</b>	<b>97</b>	<b>46,715</b>	<b>-</b>	<b>938,431</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	1,268,999	-	631,735	636,000	-	637,264	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,268,999</b>	<b>-</b>	<b>631,735</b>	<b>636,000</b>	<b>-</b>	<b>637,264</b>	<b>50%</b>
<b>Net</b>	<b>(330,471)</b>	<b>10</b>	<b>(631,638)</b>	<b>(589,285)</b>	<b>-</b>	<b>301,167</b>	
<b>Cash Balance</b>			<b>(338,844)</b>	<b>(577,889)</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:**

**City of South Bend, Indiana  
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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>6/15/2017</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	117	428	-	-	3,572	11%
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>117</b>	<b>1,327,178</b>	<b>-</b>	<b>-</b>	<b>1,316,036</b>	<b>50%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	2,643,214	-	1,437,970	-	-	1,205,244	54%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,643,214</b>	<b>-</b>	<b>1,437,970</b>	<b>-</b>	<b>-</b>	<b>1,205,244</b>	<b>54%</b>
<b>Net</b>	<b>-</b>	<b>117</b>	<b>(110,792)</b>	<b>-</b>	<b>-</b>	<b>110,792</b>	
<b>Cash Balance</b>			<b>651,297</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. No expenses show for prior year because the fund was not integrated into City's books until 2017.

**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>6/12/2017</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	1,000	80	343	-	-	657	34%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	390,482	-	130,260	-	-	260,222	33%
<b>Total Revenue</b>	<b>391,482</b>	<b>80</b>	<b>130,603</b>	<b>-</b>	<b>-</b>	<b>260,879</b>	<b>33%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	391,482	-	198,566	-	-	192,916	51%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>391,482</b>	<b>-</b>	<b>198,566</b>	<b>-</b>	<b>-</b>	<b>192,916</b>	<b>51%</b>
<b>Net</b>	<b>-</b>	<b>80</b>	<b>(67,962)</b>	<b>-</b>	<b>-</b>	<b>67,962</b>	
<b>Cash Balance</b>			<b>493,980</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. No expenses show for prior year because the fund was not integrated into City's books until 2017.

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

Transfers in are from the bond trustee.

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

**City of South Bend, Indiana  
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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>6/12/2017</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	700,000	23,090	224,912	414,361	-	475,088	32%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	56	699	1,210	-	1,301	35%
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>23,146</b>	<b>243,475</b>	<b>439,598</b>	<b>-</b>	<b>488,525</b>	<b>33%</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>23,146</b>	<b>(224,965)</b>	<b>(33,490)</b>	<b>-</b>	<b>129,010</b>	
<b>Cash Balance</b>			<b>172,313</b>	<b>393,884</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>	6/12/2017
<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	40,000	-	-	-	-	40,000	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	900	35	289	292	-	611	32%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>40,900</b>	<b>35</b>	<b>289</b>	<b>292</b>	<b>-</b>	<b>40,611</b>	<b>1%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	30,000	4,569	13,111	22,000	9,829	7,060	76%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>30,000</b>	<b>4,569</b>	<b>13,111</b>	<b>22,000</b>	<b>9,829</b>	<b>7,060</b>	<b>76%</b>
<b>Net</b>	<b>10,900</b>	<b>(4,535)</b>	<b>(12,822)</b>	<b>(21,708)</b>	<b>(9,829)</b>	<b>33,552</b>	
<b>Cash Balance</b>			<b>77,712</b>	<b>60,845</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 significant 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:**

**City of South Bend, Indiana  
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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>	6/12/2017
<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	200	11	151	197	-	49	76%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>200</b>	<b>11</b>	<b>151</b>	<b>197</b>	<b>-</b>	<b>49</b>	<b>76%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	49,688	-	53,599	-	-	(3,911)	108%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>49,688</b>	<b>-</b>	<b>53,599</b>	<b>-</b>	<b>-</b>	<b>(3,911)</b>	<b>108%</b>
<b>Net</b>	<b>(49,488)</b>	<b>11</b>	<b>(53,448)</b>	<b>197</b>	<b>-</b>	<b>3,960</b>	
<b>Cash Balance</b>			<b>(3,549)</b>	<b>49,642</b>			

**Fund Purpose:**  
This fund accounts for donations dedicated to Potawatomi Zoo. Correcting entry to alleviate negative cash balance will be prepared in June.

**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>6/12/2017</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	26,000	1,218	2,588	2,707	-	23,412	10%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,000	64	625	1,680	-	3,375	16%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	100,000	25,000	50,000	-	-	50,000	50%
Other Income	22,000	-	4,000	-	-	18,000	18%
Transfers In	287,850	-	-	-	-	287,850	0%
<b>Total Revenue</b>	<b>439,850</b>	<b>26,282</b>	<b>57,213</b>	<b>4,387</b>	<b>-</b>	<b>382,637</b>	<b>13%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	67,326	16,930	47,519	25,529	13,242	6,565	90%
Services	63,288	-	4,954	26,805	4,266	54,068	15%
Debt Service	-	-	-	-	-	-	0%
Capital	97,410	-	92,396	-	51,000	(45,986)	147%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>228,024</b>	<b>16,930</b>	<b>144,869</b>	<b>52,334</b>	<b>68,508</b>	<b>14,647</b>	<b>94%</b>
<b>Net</b>	<b>211,826</b>	<b>9,351</b>	<b>(87,656)</b>	<b>(47,947)</b>	<b>(68,508)</b>	<b>367,990</b>	
<b>Cash Balance</b>			<b>223,053</b>	<b>421,776</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. Encumbrances for Supplies are made up of many small PO's, with \$500 for Maintenance, \$10.3K for Golf and \$2.5K for Recreation.  
  
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. There is a budget adjustment before the Council that will appropriate necessary funds to alleviate the negative balance in the Capital accounts.

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<b>Fund Name</b>	<b>Cumulative Capital Development</b>	<b>Fund Number</b>	<b>406</b>
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<b>Fund Type</b>	<b>Capital Project</b>	<b>Date Updated</b>	<b>6/15/2017</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	436,000	-	-	-	-	436,000	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	37,500	-	-	-	-	37,500	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	3,000	169	1,555	1,975	-	1,445	52%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	22,100	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>476,500</b>	<b>169</b>	<b>1,555</b>	<b>24,075</b>	<b>-</b>	<b>474,945</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	476,500	149,081	289,627	304,922	-	186,873	61%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>476,500</b>	<b>149,081</b>	<b>289,627</b>	<b>304,922</b>	<b>-</b>	<b>186,873</b>	<b>61%</b>
<b>Net</b>	<b>-</b>	<b>(148,912)</b>	<b>(288,072)</b>	<b>(280,847)</b>	<b>-</b>	<b>288,072</b>	
<b>Cash Balance</b>			<b>292,242</b>	<b>291,113</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>	Cumulative Capital Improvement	<b>Fund Number</b>	407
<b>Fund Type</b>	Capital Project	<b>Date Updated</b>	6/15/2017
<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	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	132	1,137	1,188	-	863	57%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	25,000	-	-	-	-	25,000	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>435,000</b>	<b>132</b>	<b>151,137</b>	<b>151,188</b>	<b>-</b>	<b>283,863</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>132</b>	<b>(33,988)</b>	<b>(32,937)</b>	<b>-</b>	<b>96,738</b>	
<b>Cash Balance</b>			<b>344,257</b>	<b>278,294</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>6/13/2017</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	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	25,000	1,135	8,264	8,970	-	16,736	33%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,028,786	-	596,589	707,598	-	432,197	58%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,053,786</b>	<b>1,135</b>	<b>604,853</b>	<b>716,568</b>	<b>-</b>	<b>448,933</b>	<b>57%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,468,808	910	1,514	8,459	1,332,915	134,379	91%
Debt Service	-	-	-	-	-	-	0%
Capital	1,001,900	-	-	523,679	241,900	760,001	24%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,470,708</b>	<b>910</b>	<b>1,514</b>	<b>532,138</b>	<b>1,574,814</b>	<b>894,380</b>	<b>64%</b>
<b>Net</b>	<b>(1,416,922)</b>	<b>225</b>	<b>603,339</b>	<b>184,430</b>	<b>(1,574,814)</b>	<b>(445,446)</b>	
<b>Cash Balance</b>			<b>2,967,428</b>	<b>2,466,112</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>6/15/2017</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	5,563	42,254	39,328	-	57,746	42%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,000	234	1,894	2,055	-	2,106	47%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>104,000</b>	<b>5,797</b>	<b>44,148</b>	<b>41,383</b>	<b>-</b>	<b>59,852</b>	<b>42%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	20,958	540	3,199	5,280	630	17,129	18%
Services	35,186	-	817	12,944	-	34,369	2%
Debt Service	-	-	-	-	-	-	0%
Capital	50,000	-	-	-	-	50,000	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>106,144</b>	<b>540</b>	<b>4,016</b>	<b>18,225</b>	<b>630</b>	<b>101,498</b>	<b>4%</b>
<b>Net</b>	<b>(2,144)</b>	<b>5,257</b>	<b>40,132</b>	<b>23,158</b>	<b>(630)</b>	<b>(41,646)</b>	
<b>Cash Balance</b>			<b>629,965</b>	<b>539,884</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>	6/15/2017
<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	-	-	-	271	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	271	-	-	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>	-	-	-	271	-	-	
<b>Cash Balance</b>				2,675			

**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>	6/14/2017
<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	600	37	302	308	-	298	50%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	16,500	646	3,332	4,252	-	13,168	20%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>17,100</b>	<b>683</b>	<b>3,634</b>	<b>4,560</b>	<b>-</b>	<b>13,466</b>	<b>21%</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>683</b>	<b>3,634</b>	<b>4,560</b>	<b>-</b>	<b>8,466</b>	
<b>Cash Balance</b>			<b>96,544</b>	<b>80,973</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>6/15/2017</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	182	1,562	1,967	-	3,438	31%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	48,709	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,000</b>	<b>182</b>	<b>1,562</b>	<b>50,676</b>	<b>-</b>	<b>3,438</b>	<b>31%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	81,091	2,159	26,666	32,831	13,185	41,240	49%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>81,091</b>	<b>2,159</b>	<b>26,666</b>	<b>32,831</b>	<b>13,185</b>	<b>41,240</b>	<b>49%</b>
<b>Net</b>	<b>(76,091)</b>	<b>(1,977)</b>	<b>(25,104)</b>	<b>17,845</b>	<b>(13,185)</b>	<b>(37,802)</b>	
<b>Cash Balance</b>			<b>470,336</b>	<b>520,721</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>	<b>Equipment/Vehicle Leasing</b>	<b>Fund Number</b>	<b>750</b>
<b>Fund Type</b>	<b>Capital Project</b>	<b>Date Updated</b>	<b>6/15/2017</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	2,000	212	1,108	-	-	892	55%
Bond Proceeds	5,499,000	2,916,500	2,916,500	-	-	2,582,500	53%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,501,000</b>	<b>2,916,712</b>	<b>2,917,608</b>	<b>-</b>	<b>-</b>	<b>2,583,392</b>	<b>53%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	230,000	-	-	-	-	230,000	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	5,270,000	135,750	1,674,132	-	1,718,872	1,876,997	64%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>5,500,000</b>	<b>135,750</b>	<b>1,674,132</b>	<b>-</b>	<b>1,718,872</b>	<b>2,106,997</b>	<b>62%</b>
<b>Net</b>	<b>1,000</b>	<b>2,780,962</b>	<b>1,243,477</b>	<b>-</b>	<b>(1,718,872)</b>	<b>476,395</b>	
<b>Cash Balance</b>			<b>4,421,370</b>	<b>-</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. No expenses show for prior year because the fund was not integrated into City's books until 2017.

**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>Capital Project</b>	<b>Date Updated</b>	<b>6/12/2017</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	7,500	517	1,909	-	-	5,591	25%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>7,500</b>	<b>517</b>	<b>1,909</b>	<b>-</b>	<b>-</b>	<b>5,591</b>	<b>25%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	29,118	(29,118)	0%
Services	-	-	-	-	9,231	(9,231)	0%
Debt Service	-	-	-	-	-	-	0%
Capital	3,500,000	19,839	434,776	-	-	3,065,224	12%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,500,000</b>	<b>19,839</b>	<b>434,776</b>	<b>-</b>	<b>38,350</b>	<b>3,026,874</b>	<b>14%</b>
<b>Net</b>	<b>(3,492,500)</b>	<b>(19,322)</b>	<b>(432,867)</b>	<b>-</b>	<b>(38,350)</b>	<b>(3,021,283)</b>	
<b>Cash Balance</b>			<b>3,904,332</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. No expenses show for prior year because the fund was not integrated into City's books until 2017.

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

The vast majority of the \$435K spent on capital is for an HVAC upgrade at the Martin Luther King Center. Effective in May 2017, this fund will now use PO's to encumber expenditures to enable tracking in NaviLine. The payments will still be made through the bond trustee, but the payments will be cleared in NaviLine as well.

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

Capital expenditures include \$350K for upgrades to the HVAC system at the Martin Luther King Center and \$84K 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>	Capital Project	<b>Date Updated</b>	6/15/2017
<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	545	2,356	-	-	14,644	14%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>17,000</b>	<b>545</b>	<b>2,356</b>	<b>-</b>	<b>-</b>	<b>14,644</b>	<b>14%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	10,000,000	617,149	2,402,042	-	-	7,597,958	24%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>10,000,000</b>	<b>617,149</b>	<b>2,402,042</b>	<b>-</b>	<b>-</b>	<b>7,597,958</b>	<b>24%</b>
<b>Net</b>	<b>(9,983,000)</b>	<b>(616,605)</b>	<b>(2,399,686)</b>	<b>-</b>	<b>-</b>	<b>(7,583,314)</b>	
<b>Cash Balance</b>			<b>3,529,767</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. No expenses show for prior year because the fund was not integrated into City's books until 2017.

**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>Emergency Medical Services Capital</b>	<b>Fund Number</b>	<b>287</b>
<b>Fund Type</b>	<b>Enterprise</b>	<b>Date Updated</b>	<b>6/14/2017</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	4,485,349	-	1,798,417	1,307,757	-	2,686,932	40%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	10,000	1,927	12,540	12,143	-	(2,540)	125%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>4,495,349</b>	<b>1,927</b>	<b>1,810,957</b>	<b>1,319,900</b>	<b>-</b>	<b>2,684,392</b>	<b>40%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	184,010	75,200	75,200	-	108,810	-	100%
Debt Service	729,756	61,062	297,105	-	-	432,651	41%
Capital	2,186,611	25	536,699	585,053	1,198,207	451,705	79%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,100,377</b>	<b>136,287</b>	<b>909,004</b>	<b>585,053</b>	<b>1,307,017</b>	<b>884,356</b>	<b>71%</b>
<b>Net</b>	<b>1,394,972</b>	<b>(134,359)</b>	<b>901,953</b>	<b>734,847</b>	<b>(1,307,017)</b>	<b>1,800,036</b>	
<b>Cash Balance</b>			<b>4,531,487</b>	<b>3,307,087</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 payment under services was made for \$75,200 for the Locution project that will be installing Station alerting systems in all of the stations.

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

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

A new, smaller ambulance was purchased in February 2017. 5 homes were purchased in April for the new location of Station #9. Total cost was \$385,570.

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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>6/14/2017</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	371,870	1,962,602	2,288,915	-	4,364,910	31%
Fines, Forfeitures, and Fees	2,500	300	1,000	1,300	-	1,500	40%
Interest Earnings	15,000	681	5,472	8,916	-	9,528	36%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	750	-	-	(750)	0%
Other Income	5,000	72	597	73,347	-	4,403	12%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>6,350,012</b>	<b>372,922</b>	<b>1,970,421</b>	<b>2,372,479</b>	<b>-</b>	<b>4,379,591</b>	<b>31%</b>
<b>Expenditures</b>							
Personnel	5,180,304	338,623	1,749,124	1,648,354	-	3,431,180	34%
Supplies	358,825	25,994	133,681	120,429	33,592	191,552	47%
Services	577,692	73,255	203,340	156,331	14,081	360,271	38%
Debt Service	1,093	-	318	287,154	1,729	(954)	187%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>6,117,914</b>	<b>437,873</b>	<b>2,086,462</b>	<b>2,212,268</b>	<b>49,402</b>	<b>3,982,050</b>	<b>35%</b>
<b>Net</b>	<b>232,098</b>	<b>(64,950)</b>	<b>(116,041)</b>	<b>160,211</b>	<b>(49,402)</b>	<b>397,541</b>	
<b>Cash Balance</b>			<b>1,585,416</b>	<b>2,255,436</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/Variations Below:**

A payment to Memorial Hospital of \$32,700 was made per the contract. Also, \$20,000 was spent on fire gear and clothing for the newly sworn firefighters

**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>6/13/2017</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	25,000	3,430	12,946	11,640	-	12,054	52%
Charges for Services	1,477,850	146,574	595,060	546,153	-	882,790	40%
Fines, Forfeitures, and Fees	280,000	4,477	25,050	17,305	-	254,950	9%
Interest Earnings	11,000	1,184	8,420	7,838	-	2,580	77%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	4,000	-	-	557	-	4,000	0%
Other Income	11,300	184	2,771	7,965	-	8,529	25%
Transfers In	2,167,316	-	1,083,658	527,517	-	1,083,658	50%
<b>Total Revenue</b>	<b>3,976,466</b>	<b>155,849</b>	<b>1,727,905</b>	<b>1,118,975</b>	<b>-</b>	<b>2,248,561</b>	<b>43%</b>
<b>Expenditures</b>							
Personnel	2,696,460	201,477	966,830	926,518	-	1,729,630	36%
Supplies	113,282	6,370	45,933	24,062	15,008	52,341	54%
Services	892,868	66,835	332,311	254,032	47,515	513,042	43%
Debt Service	75,210	4,403	29,025	16,474	1,296	44,888	40%
Capital	-	-	-	30,608	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,777,820</b>	<b>279,085</b>	<b>1,374,099</b>	<b>1,251,693</b>	<b>63,819</b>	<b>2,339,902</b>	<b>38%</b>
<b>Net</b>	<b>198,646</b>	<b>(123,236)</b>	<b>353,805</b>	<b>(132,718)</b>	<b>(63,819)</b>	<b>(91,340)</b>	
<b>Cash Balance</b>			<b>2,979,524</b>	<b>1,770,068</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
<i>Code Enforcement (600-1201)/Animal Control (600-1207)</i>		
Full Time	24.00	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>40.00</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/Variances Below:**

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

**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>6/12/2017</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	1,000,629	135,473	527,800	419,913	-	472,829	53%
Fines, Forfeitures, and Fees	99,000	4,150	22,678	25,786	-	76,322	23%
Interest Earnings	12,000	440	3,227	2,650	-	8,773	27%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	11,282	96	296	7	-	10,986	3%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,122,911</b>	<b>140,159</b>	<b>554,001</b>	<b>448,357</b>	<b>-</b>	<b>568,910</b>	<b>49%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,208,218	24,534	320,725	348,404	604,785	282,708	77%
Debt Service	-	-	-	-	-	-	0%
Capital	39,036	-	-	-	39,036	-	100%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,247,254</b>	<b>24,534</b>	<b>320,725</b>	<b>348,404</b>	<b>643,822</b>	<b>282,708</b>	<b>77%</b>
<b>Net</b>	<b>(124,343)</b>	<b>115,624</b>	<b>233,276</b>	<b>99,952</b>	<b>(643,822)</b>	<b>286,202</b>	
<b>Cash Balance</b>			<b>1,203,688</b>	<b>740,570</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 what remains of \$892K for the annual Block By Block contract, for maintaining the garages and assisting patrons. In addition to revenues for parking fees, \$265K in revenue is a reimbursement from DTSB to the City to reimburse for the City's expenditures to a third party for the Downtown Ambassador program.

**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>
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<b>Fund Type</b>	<b>Enterprise</b>	<b>Date Updated</b>	<b>6/12/2017</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	5,746,175	329,392	2,170,742	2,222,479	-	3,575,433	38%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,500	186	1,079	1,086	-	1,421	43%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	50,800	-	50,771	27,243	-	29	100%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,799,475</b>	<b>329,577</b>	<b>2,222,592</b>	<b>2,250,808</b>	<b>-</b>	<b>3,576,883</b>	<b>38%</b>
<b>Expenditures</b>							
Personnel	1,781,122	124,972	646,785	576,600	-	1,134,337	36%
Supplies	187,532	25,235	96,336	59,552	35,073	56,123	70%
Services	2,848,943	177,608	977,207	1,202,568	171,382	1,700,354	40%
Debt Service	9,700	-	-	9,700	9,700	-	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	835,613	20,000	203,600	262,000	-	632,013	24%
<b>Total Expenditures</b>	<b>5,662,910</b>	<b>347,815</b>	<b>1,923,928</b>	<b>2,110,420</b>	<b>216,155</b>	<b>3,522,827</b>	<b>38%</b>
<b>Net</b>	<b>136,565</b>	<b>(18,238)</b>	<b>298,663</b>	<b>140,388</b>	<b>(216,155)</b>	<b>54,057</b>	
<b>Cash Balance</b>			<b>612,932</b>	<b>415,145</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:**  
Current month and year to date service revenue appears low due to the crediting of year to date recycling fees posted in error to customer accounts. Encumbrances for future CNG fuel deliveries are causing the percentage of supplies budget used to appear high. 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>6/12/2017</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	-	-	-	300,000	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	700	27	485	237	-	215	69%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	835,613	20,000	203,600	262,000	-	632,013	24%
<b>Total Revenue</b>	<b>836,313</b>	<b>20,027</b>	<b>204,085</b>	<b>562,237</b>	<b>-</b>	<b>632,228</b>	<b>24%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	1,123,613	20,129	537,819	366,205	-	585,794	48%
Capital	12,000	-	-	-	-	12,000	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,135,613</b>	<b>20,129</b>	<b>537,819</b>	<b>366,205</b>	<b>-</b>	<b>597,794</b>	<b>47%</b>
<b>Net</b>	<b>(299,300)</b>	<b>(102)</b>	<b>(333,734)</b>	<b>196,032</b>	<b>-</b>	<b>34,434</b>	
<b>Cash Balance</b>			<b>2,713</b>	<b>196,474</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/Variations 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>6/15/2017</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	15,570,122	1,114,582	5,515,534	5,464,117	-	10,054,588	35%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	35,000	1,018	9,460	14,007	-	25,540	27%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	83,000	6,058	19,366	40,630	-	63,634	23%
Transfers In	62,500	1,849	14,192	13,924	-	48,308	23%
<b>Total Revenue</b>	<b>15,750,622</b>	<b>1,123,506</b>	<b>5,558,552</b>	<b>5,532,677</b>	<b>-</b>	<b>10,192,070</b>	<b>35%</b>
<b>Expenditures</b>							
Personnel	5,604,157	387,825	2,009,571	2,011,505	3,099	3,591,488	36%
Supplies	1,727,233	89,930	495,204	416,213	163,763	1,068,266	38%
Services	5,995,181	384,196	1,889,308	1,657,832	578,231	3,527,642	41%
Debt Service	328,853	1,580	112,214	9,265	2,463	214,176	35%
Capital	-	-	-	-	-	-	0%
Transfers Out	4,071,830	312,832	1,756,162	1,966,261	-	2,315,668	43%
<b>Total Expenditures</b>	<b>17,727,254</b>	<b>1,176,363</b>	<b>6,262,458</b>	<b>6,061,075</b>	<b>747,555</b>	<b>10,717,240</b>	<b>40%</b>
<b>Net</b>	<b>(1,976,632)</b>	<b>(52,857)</b>	<b>(703,906)</b>	<b>(528,398)</b>	<b>(747,555)</b>	<b>(525,170)</b>	
<b>Cash Balance</b>			<b>3,085,991</b>	<b>3,418,001</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	72.00	68.00
Part-Time /Seasonal/Temporary	3.56	1.89
<b>Total</b>	<b>75.56</b>	<b>69.89</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/Variations 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. Delays in the adoption of the water rate ordinance has impact on the percentage of revenue budget year to date. Other income year to date is down as a result of a lesser amount of scrap metal receipts collected.

**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>6/15/2017</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	875	7,893	11,446	-	7,107	53%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>15,000</b>	<b>875</b>	<b>7,893</b>	<b>11,446</b>	<b>-</b>	<b>7,107</b>	<b>53%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	1,414,466	8,299	321,083	6,750	171,906	921,477	35%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,414,466</b>	<b>8,299</b>	<b>321,083</b>	<b>6,750</b>	<b>171,906</b>	<b>921,477</b>	<b>35%</b>
<b>Net</b>	<b>(1,399,466)</b>	<b>(7,424)</b>	<b>(313,191)</b>	<b>4,696</b>	<b>(171,906)</b>	<b>(914,369)</b>	
<b>Cash Balance</b>			<b>2,282,623</b>	<b>2,885,104</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/Variiances 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 - \$31,368

Encumb:  
 1 Ton 2WD Dump Truck (1) \$48,493  
 Hydraulic Breaker (unit 586) (1) \$11,843  
 Ford Transit Connect Cargo Van (3) \$68,247  
 North Station Well #1 Replacement Project - Engineering Design \$43,000 and Well Drilling \$323

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<b>Fund Name</b>	Water Works Customer Deposit	<b>Fund Number</b>	624
<b>Fund Type</b>	Enterprise	<b>Date Updated</b>	6/15/2017
<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	15,000	583	4,902	6,016	-	10,098	33%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>15,000</b>	<b>583</b>	<b>4,902</b>	<b>6,016</b>	<b>-</b>	<b>10,098</b>	<b>33%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	15,000	583	4,617	4,048	-	10,383	31%
<b>Total Expenditures</b>	<b>15,000</b>	<b>583</b>	<b>4,617</b>	<b>4,048</b>	<b>-</b>	<b>10,383</b>	<b>31%</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>1,513,843</b>	<b>1,528,157</b>			

**Fund Purpose:**  
Security deposits are collected from utility customers and are retained in this restricted fund. Upon termination of service, refunds are credit applied to the customers final bill.

**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>	<b>Water Works Sinking</b>	<b>Fund Number</b>	<b>625</b>
<b>Fund Type</b>	<b>Enterprise</b>	<b>Date Updated</b>	<b>6/15/2017</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	8,500	266	1,912	1,505	-	6,588	22%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	2,046,391	164,000	820,000	852,525	-	1,226,391	40%
<b>Total Revenue</b>	<b>2,054,891</b>	<b>164,266</b>	<b>821,912</b>	<b>854,030</b>	<b>-</b>	<b>1,232,979</b>	<b>40%</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	266	1,902	1,499	-	6,598	22%
<b>Total Expenditures</b>	<b>2,054,891</b>	<b>266</b>	<b>1,902</b>	<b>1,499</b>	<b>-</b>	<b>2,052,989</b>	<b>0%</b>
<b>Net</b>	<b>-</b>	<b>164,000</b>	<b>820,009</b>	<b>852,531</b>	<b>-</b>	<b>(820,009)</b>	
<b>Cash Balance</b>			<b>870,167</b>	<b>856,936</b>			

**Fund Purpose:**

The purpose of this fund is to disburse principal and interest payments on obligated debt to paying agent trustees. The fund receives transfers in 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>6/15/2017</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	548	4,604	6,405	-	11,396	29%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>16,000</b>	<b>548</b>	<b>4,604</b>	<b>6,405</b>	<b>-</b>	<b>11,396</b>	<b>29%</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>548</b>	<b>4,604</b>	<b>4,354</b>	<b>-</b>	<b>(4,604)</b>	
<b>Cash Balance</b>			<b>1,431,969</b>	<b>1,643,916</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. 2017 cash reserve requirement is \$1,421,206.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**  
Interest earnings are transferred to Water Works Operations Fund #620. Future intent is to transfer out the excess monies to the operating fund 620.

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

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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>	6/15/2017
<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	1,000	8,128	9,233	-	14,872	35%
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>1,000</b>	<b>159,400</b>	<b>236,694</b>	<b>-</b>	<b>15,100</b>	<b>91%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	23,000	1,000	7,673	6,327	-	15,327	33%
<b>Total Expenditures</b>	<b>23,000</b>	<b>1,000</b>	<b>7,673</b>	<b>6,327</b>	<b>-</b>	<b>15,327</b>	<b>33%</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/Variations 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>6/14/2017</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	613,924	52,682	265,761	258,838	-	348,163	43%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	7,864	689	5,703	6,669	-	2,161	73%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>621,788</b>	<b>53,371</b>	<b>271,464</b>	<b>265,507</b>	<b>-</b>	<b>350,324</b>	<b>44%</b>
<b>Expenditures</b>							
Personnel	219,798	16,893	79,531	59,357	-	140,267	36%
Supplies	37,970	548	10,481	12,888	6,427	21,062	45%
Services	262,444	32,170	137,219	134,454	55,333	69,892	73%
Debt Service	14,297	14,218	14,218	14,218	-	79	99%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>534,509</b>	<b>63,829</b>	<b>241,449</b>	<b>220,918</b>	<b>61,760</b>	<b>231,300</b>	<b>57%</b>
<b>Net</b>	<b>87,279</b>	<b>(10,458)</b>	<b>30,015</b>	<b>44,589</b>	<b>(61,760)</b>	<b>119,024</b>	
<b>Cash Balance</b>			<b>1,788,363</b>	<b>1,696,393</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.  
 2016 1st quarter Stats/Expenses: "Successful" Second Opinions (when the line can be opened without excavation) - 33; "Unsuccessful" Second Opinions (when the line cannot be opened without excavation) - 12; "Digs" (when the repair requires excavation because of a blockage or collapse of the line) - 20. Total program expense \$117,408.55.  
 2017 1st quarter Stats/Expenses: "Successful" Second Opinions - 49; "Unsuccessful" Second Opinions - 9; "Digs" - 19. Total program expense \$124,888.46.

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



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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>6/13/2017</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	3,500	11,450	41,220	3,500	-	(37,720)	1178%
Charges for Services	37,016,904	3,085,160	15,611,468	15,557,843	-	21,405,436	42%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	65,000	5,424	46,166	38,757	-	18,834	71%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	56,500	4,670	14,961	14,383	-	41,539	26%
Transfers In	30,000	1,972	14,217	11,288	-	15,783	47%
<b>Total Revenue</b>	<b>37,171,904</b>	<b>3,108,675</b>	<b>15,728,032</b>	<b>15,625,770</b>	<b>-</b>	<b>21,443,872</b>	<b>42%</b>
<b>Expenditures</b>							
Personnel	7,750,680	548,545	2,757,656	2,604,547	6	4,993,018	36%
Supplies	2,116,554	79,588	410,957	570,667	196,883	1,508,714	29%
Services	15,740,085	858,977	4,535,949	3,140,348	4,979,643	6,224,493	60%
Debt Service	882,869	53,977	360,804	270,188	41	522,024	41%
Capital	-	-	-	-	-	-	0%
Transfers Out	18,052,147	1,631,332	7,115,413	6,231,213	-	10,936,735	39%
<b>Total Expenditures</b>	<b>44,542,335</b>	<b>3,172,418</b>	<b>15,180,778</b>	<b>12,816,963</b>	<b>5,176,574</b>	<b>24,184,984</b>	<b>46%</b>
<b>Net</b>	<b>(7,370,431)</b>	<b>(63,743)</b>	<b>547,254</b>	<b>2,808,807</b>	<b>(5,176,574)</b>	<b>(2,741,112)</b>	
<b>Cash Balance</b>			<b>14,330,594</b>	<b>11,744,130</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/Variations Below:**  
License & Permits revenue is for system development fees, a new fee in 2017 that was not originally budgeted for. A budget amendment will be requested to adjust this category. 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 year to date due to encumbrances for outside engineering services, manhole/sewer linings, annual contracts and maintenance agreements, and building and equipment repair contracts that have reserved over half 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>6/12/2017</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	45,000	2,267	20,036	33,166	-	24,964	45%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	400,000	-	400,000	-	-	-	100%
Transfers In	4,442,000	500,000	942,000	-	-	3,500,000	21%
<b>Total Revenue</b>	<b>4,887,000</b>	<b>502,267</b>	<b>1,362,036</b>	<b>33,166</b>	<b>-</b>	<b>3,524,964</b>	<b>28%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	8,040,455	530,257	2,488,259	1,096,392	1,733,768	3,818,429	53%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>8,040,455</b>	<b>530,257</b>	<b>2,488,259</b>	<b>1,096,392</b>	<b>1,733,768</b>	<b>3,818,429</b>	<b>53%</b>
<b>Net</b>	<b>(3,153,455)</b>	<b>(27,989)</b>	<b>(1,126,223)</b>	<b>(1,063,226)</b>	<b>(1,733,768)</b>	<b>(293,464)</b>	
<b>Cash Balance</b>			<b>6,239,216</b>	<b>7,673,124</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 \$1,167,888  
Grit & Screening Improvements \$20,067  
Calvert St. Lift Station \$451,140  
Digester Gas Utilization \$139,548  
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>6/12/2017</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	30,000	1,972	15,073	16,070	-	14,927	50%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	516,755	-	516,755	896,725	-	-	100%
<b>Total Revenue</b>	<b>546,755</b>	<b>1,972</b>	<b>531,828</b>	<b>912,795</b>	<b>-</b>	<b>14,927</b>	<b>97%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	30,000	1,972	14,217	11,288	-	15,783	47%
<b>Total Expenditures</b>	<b>30,000</b>	<b>1,972</b>	<b>14,217</b>	<b>11,288</b>	<b>-</b>	<b>15,783</b>	<b>47%</b>
<b>Net</b>	<b>516,755</b>	<b>-</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 were done 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>6/13/2017</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	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	13,000	1,431	5,446	7,686	-	7,554	42%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	9,164,024	762,798	3,813,988	3,804,463	-	5,350,037	42%
<b>Total Revenue</b>	<b>9,177,024</b>	<b>764,229</b>	<b>3,819,433</b>	<b>3,812,149</b>	<b>-</b>	<b>5,357,591</b>	<b>42%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	9,163,754	830,476	831,976	1,148,456	-	8,331,778	9%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>9,163,754</b>	<b>830,476</b>	<b>831,976</b>	<b>1,148,456</b>	<b>-</b>	<b>8,331,778</b>	<b>9%</b>
<b>Net</b>	<b>13,270</b>	<b>(66,247)</b>	<b>2,987,457</b>	<b>2,663,693</b>	<b>-</b>	<b>(2,974,187)</b>	
<b>Cash Balance</b>			<b>3,803,120</b>	<b>3,468,434</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/Variiances 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>
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<b>Fund Type</b>	<b>Enterprise</b>	<b>Date Updated</b>	<b>6/13/2017</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	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,400	1,579	4,900	1,746	-	(500)	111%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>4,400</b>	<b>1,579</b>	<b>4,900</b>	<b>1,746</b>	<b>-</b>	<b>(500)</b>	<b>111%</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>1,579</b>	<b>4,900</b>	<b>1,746</b>	<b>-</b>	<b>(500)</b>	
<b>Cash Balance</b>			<b>4,116,533</b>	<b>4,107,370</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>6/13/2017</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	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	7	154	922	-	(154)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>-</b>	<b>7</b>	<b>154</b>	<b>922</b>	<b>-</b>	<b>(154)</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>51,687</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>100%</b>
<b>Net</b>	<b>(51,688)</b>	<b>7</b>	<b>(51,534)</b>	<b>922</b>	<b>-</b>	<b>(154)</b>	
<b>Cash Balance</b>			<b>144</b>	<b>232,816</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 will be transferred to the debt service fund #649 to be applied to future loan payments. 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 \$545,828  
 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>6/13/2017</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	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	50,000	984	9,239	52,828	-	40,761	18%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>50,000</b>	<b>984</b>	<b>9,239</b>	<b>52,828</b>	<b>-</b>	<b>40,761</b>	<b>18%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	250,000	-	-	-	-	250,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	2,760,364	269,318	733,094	2,083,844	1,630,209	397,061	86%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,010,364</b>	<b>269,318</b>	<b>733,094</b>	<b>2,083,844</b>	<b>1,630,209</b>	<b>647,061</b>	<b>79%</b>
<b>Net</b>	<b>(2,960,364)</b>	<b>(268,334)</b>	<b>(723,855)</b>	<b>(2,031,016)</b>	<b>(1,630,209)</b>	<b>(606,300)</b>	
<b>Cash Balance</b>			<b>2,162,501</b>	<b>11,879,027</b>			

**Fund Purpose:**

This fund accounts for expenditures of bond proceeds.

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

Current year spending from this Bond has been for:  
 East Bank Sewer Separation, Phase 5 \$235,790  
 Wastewater Treatment Plant Grit/Screening Improvements \$64,037  
 Wastewater Treatment Secondary Improvements \$433,268

**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 \$1,554,175  
 Sewer Sensory Control Network \$193,609  
 Wastewater Treatment Plant Grit/Screening Improvements \$186,216  
 Secondary Improvements \$3,164,611  
 CSO LTCP re-look \$1,714,206

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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>	6/13/2017
<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	-	-	-	18	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	<b>18</b>	-	-	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	-	-	-	-	-	-	<b>0%</b>
<b>Net</b>	-	-	-	<b>18</b>	-	-	
<b>Cash Balance</b>				-	<b>4,524</b>		

**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>	6/13/2017
<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	-	-	-	94	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	<b>94</b>	-	-	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	2,500	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	-	-	-	<b>2,500</b>	-	-	<b>0%</b>
<b>Net</b>	-	-	-	<b>(2,406)</b>	-	-	
<b>Cash Balance</b>				<b>6,684</b>			

**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>	<b>Century Center</b>	<b>Fund Number</b>	<b>670</b>
<b>Fund Type</b>	<b>Enterprise</b>	<b>Date Updated</b>	<b>6/15/2017</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	1,275,000	106,250	531,250	656,725	-	743,750	42%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	2,909,311	306,443	1,178,466	1,134,476	-	1,730,845	41%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	10,000	-	1,000	7,655	-	9,000	10%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>4,194,311</b>	<b>412,693</b>	<b>1,710,716</b>	<b>1,798,856</b>	<b>-</b>	<b>2,483,595</b>	<b>41%</b>
<b>Expenditures</b>							
Personnel	2,327,806	194,075	901,041	874,036	-	1,426,765	39%
Supplies	513,040	60,450	225,775	236,827	-	287,265	44%
Services	1,144,768	68,215	473,643	502,606	-	671,125	41%
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>322,739</b>	<b>1,600,459</b>	<b>1,613,469</b>	<b>-</b>	<b>2,593,851</b>	<b>38%</b>
<b>Net</b>	<b>1</b>	<b>89,954</b>	<b>110,258</b>	<b>185,387</b>	<b>-</b>	<b>(110,257)</b>	
<b>Cash Balance</b>			<b>1,787,367</b>	<b>1,551,467</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/Variiances 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>	6/15/2017
<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	358	413	-	392	48%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>750</b>	<b>74</b>	<b>358</b>	<b>413</b>	<b>-</b>	<b>392</b>	<b>48%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	38,747	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38,747</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>750</b>	<b>74</b>	<b>358</b>	<b>(38,335)</b>	<b>-</b>	<b>392</b>	
<b>Cash Balance</b>			<b>866,345</b>	<b>963,737</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>	6/15/2017
<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	22	107,742	-	110,108	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>22</b>	<b>107,742</b>	<b>-</b>	<b>192,275</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	192,297	-	95,128	140,609	-	97,169	49%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>192,297</b>	<b>-</b>	<b>95,128</b>	<b>140,609</b>	<b>-</b>	<b>97,169</b>	<b>49%</b>
<b>Net</b>	<b>-</b>	<b>4</b>	<b>(95,106)</b>	<b>(32,867)</b>	<b>-</b>	<b>95,106</b>	
<b>Cash Balance</b>			<b>(38,053)</b>	<b>17,165</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 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>	6/12/2017
<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	11,400	76	272	570	-	11,128	2%
Charges for Services	3,754,119	259,008	1,295,639	1,234,030	-	2,458,480	35%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	6,800	395	3,154	4,432	-	3,646	46%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	10,000	-	-	-	-	10,000	0%
Other Income	4,526,250	364,315	1,943,909	1,859,151	-	2,582,341	43%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>8,308,569</b>	<b>623,794</b>	<b>3,242,974</b>	<b>3,098,183</b>	<b>-</b>	<b>5,065,595</b>	<b>39%</b>
<b>Expenditures</b>							
Personnel	3,288,165	214,595	1,120,498	1,022,093	-	2,167,667	34%
Supplies	170,652	62,053	64,909	98,142	11,841	93,901	45%
Services	4,803,470	393,054	2,033,830	1,860,164	1,679,180	1,090,459	77%
Debt Service	15,656	2,367	7,031	4,526	2,090	6,536	58%
Capital	-	-	-	-	-	-	0%
Transfers Out	286,700	-	-	-	-	286,700	0%
<b>Total Expenditures</b>	<b>8,564,643</b>	<b>672,069</b>	<b>3,226,269</b>	<b>2,984,925</b>	<b>1,693,111</b>	<b>3,645,263</b>	<b>57%</b>
<b>Net</b>	<b>(256,074)</b>	<b>(48,275)</b>	<b>16,705</b>	<b>113,258</b>	<b>(1,693,111)</b>	<b>1,420,332</b>	
<b>Cash Balance</b>			<b>1,436,802</b>	<b>1,403,006</b>			

Staffing	Budget	Actual
Full Time	42.00	39.00
Part-Time /Seasonal/Temporary	2.00	2.00
<b>Total</b>	<b>44.00</b>	<b>41.00</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/Variiances Below:**

In May we had 1,577 vehicle repairs. Average Fuel prices for May is \$1.79 for Unleaded and \$1.83 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. The large encumbrances for Services are the City Departments Utility Charges from the Sustainability Departments account.

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

**City of South Bend, Indiana**  
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<b>Fund Name</b>	Central Services Capital	<b>Fund Number</b>	224
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<b>Fund Type</b>	Internal Service	<b>Date Updated</b>	6/12/2017
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<b>Control</b>	City 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	900	35	322	705	-	578	36%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	286,700	-	-	-	-	286,700	0%
<b>Total Revenue</b>	<b>287,600</b>	<b>35</b>	<b>322</b>	<b>705</b>	<b>-</b>	<b>287,278</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	28,000	-	9,786	-	13,439	4,775	83%
Services	69,025	-	21,762	-	-	47,263	32%
Debt Service	-	-	-	-	-	-	0%
Capital	229,000	-	-	135,447	-	229,000	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>326,025</b>	<b>-</b>	<b>31,549</b>	<b>135,447</b>	<b>13,439</b>	<b>281,038</b>	<b>14%</b>
<b>Net</b>	<b>(38,425)</b>	<b>35</b>	<b>(31,227)</b>	<b>(134,742)</b>	<b>(13,439)</b>	<b>6,240</b>	
<b>Cash Balance</b>			<b>80,935</b>	<b>52,178</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:**  
The encumbrances for the Capital Supplies are for the Radio Shop's tower repairs throughout the city, we have a vendor working on towers around the city.

**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. Pres.

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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>6/15/2017</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	1,216,239	924,461	-	1,711,352	42%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	30,000	1,847	14,949	18,179	-	15,051	50%
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>243,026</b>	<b>1,266,930</b>	<b>955,519</b>	<b>-</b>	<b>2,290,661</b>	<b>36%</b>
<b>Expenditures</b>							
Personnel	268,799	20,886	106,589	80,052	-	162,210	40%
Supplies	21,062	1,147	4,444	5,373	5,354	11,265	47%
Services	3,297,725	714,427	1,414,812	578,938	58,247	1,824,666	45%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,587,586</b>	<b>736,460</b>	<b>1,525,845</b>	<b>664,363</b>	<b>63,600</b>	<b>1,998,141</b>	<b>44%</b>
<b>Net</b>	<b>(29,995)</b>	<b>(493,434)</b>	<b>(258,914)</b>	<b>291,156</b>	<b>(63,600)</b>	<b>292,520</b>	
<b>Cash Balance</b>			<b>4,363,255</b>	<b>4,816,361</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/Variations 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>	6/14/2017
<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	288	2,399	2,592	-	1,601	60%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	44,380	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>4,000</b>	<b>288</b>	<b>2,399</b>	<b>46,972</b>	<b>-</b>	<b>1,601</b>	<b>60%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	(120)	(180)	-	-	180	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>(120)</b>	<b>792</b>	<b>53</b>	<b>-</b>	<b>9,208</b>	<b>8%</b>
<b>Net</b>	<b>(6,000)</b>	<b>408</b>	<b>1,608</b>	<b>46,919</b>	<b>-</b>	<b>(7,608)</b>	
<b>Cash Balance</b>			<b>754,459</b>	<b>688,391</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 / 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>6/15/2017</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	2,153,105	198,068	-	3,051,929	41%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,205,034</b>	<b>430,621</b>	<b>2,153,105</b>	<b>198,068</b>	<b>-</b>	<b>3,051,929</b>	<b>41%</b>
<b>Expenditures</b>							
Personnel	2,119,953	141,956	701,749	182,366	-	1,418,204	33%
Supplies	981,191	5,945	27,175	1,347	6,354	947,662	3%
Services	1,940,570	337,764	698,085	14,356	525,779	716,706	63%
Debt Service	163,320	9,580	66,676	-	-	96,644	41%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>5,205,034</b>	<b>495,245</b>	<b>1,493,685</b>	<b>198,068</b>	<b>532,133</b>	<b>3,179,216</b>	<b>39%</b>
<b>Net</b>	<b>-</b>	<b>(64,624)</b>	<b>659,420</b>	<b>-</b>	<b>(532,133)</b>	<b>(127,287)</b>	
<b>Cash Balance</b>			<b>666,275</b>		<b>-</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>6/15/2017</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	1,477,818	7,417,692	6,906,884	-	10,338,158	42%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	40,000	3,312	24,688	18,925	-	15,312	62%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	4,563	-	4,563	161,503	-	-	100%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>17,800,413</b>	<b>1,481,130</b>	<b>7,446,942</b>	<b>7,087,312</b>	<b>-</b>	<b>10,353,471</b>	<b>42%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	78,935	23,797	50,712	13,901	2,655	25,568	68%
Services	1,217,190	259,700	564,752	788,274	538,308	114,130	91%
Insurance	16,507,075	818,568	5,015,840	5,821,193	68,094	11,423,140	31%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>17,803,200</b>	<b>1,102,064</b>	<b>5,631,304</b>	<b>6,623,368</b>	<b>609,057</b>	<b>11,562,839</b>	<b>35%</b>
<b>Net</b>	<b>(2,787)</b>	<b>379,066</b>	<b>1,815,638</b>	<b>463,943</b>	<b>(609,057)</b>	<b>(1,209,369)</b>	
<b>Cash Balance</b>			<b>8,554,177</b>	<b>4,833,011</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>
<b>Fund Type</b>	<b>Internal Service</b>	<b>Date Updated</b>	<b>6/15/2017</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	81,000	-	-	27,029	-	81,000	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	102	890	1,056	-	1,110	45%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>83,000</b>	<b>102</b>	<b>890</b>	<b>28,086</b>	<b>-</b>	<b>82,110</b>	<b>1%</b>
<b>Expenditures</b>							
Personnel	45,000	3,015	23,387	15,258	-	21,613	52%
Supplies	-	-	-	-	-	-	0%
Services	39,105	309	3,745	14,035	11,000	24,360	38%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>84,105</b>	<b>3,324</b>	<b>27,132</b>	<b>29,293</b>	<b>11,000</b>	<b>45,973</b>	<b>45%</b>
<b>Net</b>	<b>(1,105)</b>	<b>(3,223)</b>	<b>(26,242)</b>	<b>(1,208)</b>	<b>(11,000)</b>	<b>36,137</b>	
<b>Cash Balance</b>			<b>260,311</b>	<b>268,075</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.

The personnel expenditures line item is unemployment compensation claims paid. Claims have been relatively stable. The services line item includes a monthly administrative fee of \$309 and a \$11,000 encumbrances for potential outplacement services. To date, \$2,200 has been paid for outplacement services for one employee.

**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>6/14/2017</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	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	390,768	1,962,931	2,172,465	-	3,128,188	39%
Supplies	200	-	10	13	-	190	5%
Services	6,950	79	3,371	3,633	-	3,579	48%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>5,098,269</b>	<b>390,847</b>	<b>1,966,312</b>	<b>2,176,111</b>	<b>-</b>	<b>3,131,957</b>	<b>39%</b>
<b>Net</b>	<b>118,869</b>	<b>(390,847)</b>	<b>(1,965,893)</b>	<b>(2,175,051)</b>	<b>-</b>	<b>2,084,762</b>	
<b>Cash Balance</b>			<b>(1,798,321)</b>	<b>(1,702,746)</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>	<b>Police Pension</b>	<b>Fund Number</b>	<b>702</b>
<b>Fund Type</b>	<b>Trust &amp; Agency</b>	<b>Date Updated</b>	<b>6/13/2017</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	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	-	1,628	2,773	-	2,872	36%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,000	595	9,057	-	-	(7,057)	453%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>6,136,500</b>	<b>595</b>	<b>10,685</b>	<b>2,773</b>	<b>-</b>	<b>6,125,815</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	6,415,689	517,794	2,581,979	2,733,198	-	3,833,710	40%
Supplies	800	-	-	-	-	800	0%
Services	7,400	91	3,369	3,481	-	4,031	46%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>6,423,889</b>	<b>517,885</b>	<b>2,585,347</b>	<b>2,736,679</b>	<b>-</b>	<b>3,838,542</b>	<b>40%</b>
<b>Net</b>	<b>(287,389)</b>	<b>(517,291)</b>	<b>(2,574,662)</b>	<b>(2,733,906)</b>	<b>-</b>	<b>2,287,273</b>	
<b>Cash Balance</b>			<b>(1,782,109)</b>	<b>(1,576,487)</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:**

**City of South Bend, Indiana  
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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>	6/12/2017
<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	200	11	92	113	-	108	46%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>200</b>	<b>11</b>	<b>92</b>	<b>113</b>	<b>-</b>	<b>108</b>	<b>46%</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>11</b>	<b>92</b>	<b>113</b>	<b>-</b>	<b>(5,892)</b>	
<b>Cash Balance</b>			<b>28,895</b>	<b>28,655</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:**

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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>6/15/2017</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	-	197,500	198,500	-	196,500	50%
Grants/Intergovernmental	33,745	-	33,745	-	-	-	100%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	103,829	9,267	92,388	122,316	-	11,441	89%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	4,519,290	61,029	259,104	407,486	-	4,260,186	6%
Transfers In	29,000	1,062	8,331	7,401	-	20,669	29%
<b>Total Revenue</b>	<b>22,888,477</b>	<b>71,358</b>	<b>591,068</b>	<b>735,703</b>	<b>-</b>	<b>22,297,409</b>	<b>3%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	3,973,916	37,908	635,268	348,759	2,648,478	690,170	83%
Debt Service	8,182,182	-	3,847,140	2,815,449	-	4,335,042	47%
Capital	27,462,789	552,464	2,749,916	5,565,784	6,473,393	18,239,480	34%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>39,618,887</b>	<b>590,372</b>	<b>7,232,324</b>	<b>8,729,992</b>	<b>9,121,871</b>	<b>23,264,692</b>	<b>41%</b>
<b>Net</b>	<b>(16,730,410)</b>	<b>(519,015)</b>	<b>(6,641,255)</b>	<b>(7,994,289)</b>	<b>(9,121,871)</b>	<b>(967,284)</b>	
<b>Cash Balance</b>			<b>25,868,866</b>	<b>24,772,534</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.  
  
Major capital expenditures thus far in 2017 include: \$250K for Chet Waggoner Drive; \$91K for Coal Line Trail; \$370K for Four Winds Field Planning Area Improvements; \$342K for JMS Building; \$140K LaSalle Building; \$527K Nello; \$226K Patel Hotel; \$46K Southeast Master Plan.

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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>	6/15/2017
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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	751	6,200	5,962	-	9,800	39%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>436,000</b>	<b>751</b>	<b>6,200</b>	<b>5,962</b>	<b>-</b>	<b>429,800</b>	<b>1%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	3,284	-	2,805	10,372	479	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>-</b>	<b>2,805</b>	<b>10,372</b>	<b>515,729</b>	<b>909,758</b>	<b>36%</b>
<b>Net</b>	<b>(992,292)</b>	<b>751</b>	<b>3,395</b>	<b>(4,410)</b>	<b>(515,729)</b>	<b>(479,959)</b>	
<b>Cash Balance</b>			<b>1,964,454</b>	<b>1,502,415</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.



**City of South Bend, Indiana**  
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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>	6/15/2017
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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	64	532	656	-	1,174	31%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	195,308	8,698	52,158	54,174	-	143,150	27%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>197,014</b>	<b>8,762</b>	<b>52,690</b>	<b>54,830</b>	<b>-</b>	<b>144,324</b>	<b>27%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	10,342	45	1,285	1,348	-	9,057	12%
Services	147,824	9,265	38,348	29,078	-	109,476	26%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>158,166</b>	<b>9,310</b>	<b>39,633</b>	<b>30,426</b>	<b>-</b>	<b>118,533</b>	<b>25%</b>
<b>Net</b>	<b>38,848</b>	<b>(548)</b>	<b>13,056</b>	<b>24,404</b>	<b>-</b>	<b>25,792</b>	
<b>Cash Balance</b>			<b>199,867</b>	<b>233,220</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>6/15/2017</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	2,100	-	-	6,300	25%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	57,000	2,929	24,629	29,832	-	32,371	43%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	4,124	-	4,124	-	-	-	100%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>3,069,524</b>	<b>3,279</b>	<b>30,853</b>	<b>29,832</b>	<b>-</b>	<b>3,038,671</b>	<b>1%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	316,219	30,560	146,248	30,950	129,760	40,211	87%
Debt Service	-	-	-	-	-	-	0%
Capital	10,286,477	15,124	660,696	102,846	2,004,793	7,620,988	26%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>10,602,696</b>	<b>45,684</b>	<b>806,944</b>	<b>133,796</b>	<b>2,134,553</b>	<b>7,661,199</b>	<b>28%</b>
<b>Net</b>	<b>(7,533,172)</b>	<b>(42,405)</b>	<b>(776,091)</b>	<b>(103,964)</b>	<b>(2,134,553)</b>	<b>(4,622,528)</b>	
<b>Cash Balance</b>			<b>7,099,558</b>	<b>7,457,168</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/Variiances Below:**  
Due to changes in boundary, this area now includes a portion of South Bend Central Development Area (Fund 420). Capital expenses thus far in 2017 include: \$502K for East Bank CSO Phase V and \$143K for Newman's Center/Armory project. Also, \$115K for Howard Park Ice Rink design services.

**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>	<b>TIF - Southside Development #1</b>	<b>Fund Number</b>	<b>430</b>
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<b>Fund Type</b>	<b>Tax Increment Financing</b>	<b>Date Updated</b>	<b>6/15/2017</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	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	2,039	15,052	23,722	-	17,948	46%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	1,468,127	-	1,465,749	-	-	2,378	100%
<b>Total Revenue</b>	<b>3,901,127</b>	<b>2,039</b>	<b>1,480,802</b>	<b>23,722</b>	<b>-</b>	<b>2,420,325</b>	<b>38%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	160,268	33,427	49,117	174,571	40,532	70,619	56%
Debt Service	-	-	-	-	-	-	0%
Capital	6,757,158	67,212	252,407	545,457	541,578	5,963,173	12%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>6,917,426</b>	<b>100,639</b>	<b>301,524</b>	<b>720,028</b>	<b>582,110</b>	<b>6,033,792</b>	<b>13%</b>
<b>Net</b>	<b>(3,016,299)</b>	<b>(98,600)</b>	<b>1,179,278</b>	<b>(696,306)</b>	<b>(582,110)</b>	<b>(3,613,467)</b>	
<b>Cash Balance</b>			<b>5,801,165</b>	<b>5,399,073</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:**  
Capital project thus far in 2017 is final expenses for Chippewa Roundabout.

**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>	<b>TIF - Southside Development #3</b>	<b>Fund Number</b>	<b>432</b>
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<b>Fund Type</b>	<b>Tax Increment Financing</b>	<b>Date Updated</b>	<b>6/15/2017</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	12,000	219	8,518	20,242	-	3,482	71%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>12,000</b>	<b>219</b>	<b>8,518</b>	<b>20,242</b>	<b>-</b>	<b>3,482</b>	<b>71%</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	-	904,519	-	-	12,608	99%
<b>Total Expenditures</b>	<b>4,878,795</b>	<b>-</b>	<b>4,866,186</b>	<b>365,835</b>	<b>-</b>	<b>12,609</b>	<b>100%</b>
<b>Net</b>	<b>(4,866,795)</b>	<b>219</b>	<b>(4,857,668)</b>	<b>(345,593)</b>	<b>-</b>	<b>(9,127)</b>	
<b>Cash Balance</b>			<b>597</b>	<b>4,956,803</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>	6/15/2017
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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	3	298	334	-	452	40%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>327,858</b>	<b>3</b>	<b>298</b>	<b>334</b>	<b>-</b>	<b>327,560</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>3</b>	<b>(149,702)</b>	<b>(139,666)</b>	<b>(4,200)</b>	<b>137,544</b>	
<b>Cash Balance</b>			<b>7,031</b>	<b>11,999</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/Variations 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
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<b>Fund Type</b>	Tax Increment Financing	<b>Date Updated</b>	6/15/2017
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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	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/Variations 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:**

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

<b>Fund Name</b>	Redevelopment General	<b>Fund Number</b>	433
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<b>Fund Type</b>	Redevelopment	<b>Date Updated</b>	6/15/2017
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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	3	27	35	-	108	20%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>135</b>	<b>3</b>	<b>27</b>	<b>35</b>	<b>-</b>	<b>108</b>	<b>20%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	4,500	316	1,133	-	-	3,367	25%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>4,500</b>	<b>316</b>	<b>1,133</b>	<b>-</b>	<b>-</b>	<b>3,367</b>	<b>25%</b>
<b>Net</b>	<b>(4,365)</b>	<b>(313)</b>	<b>(1,106)</b>	<b>35</b>	<b>-</b>	<b>(3,259)</b>	
<b>Cash Balance</b>			<b>7,347</b>	<b>8,737</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  
Monthly Financial Report  
May 31, 2017**

<b>Fund Name</b>	Certified Technology Park	<b>Fund Number</b>	439
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<b>Fund Type</b>	Redevelopment	<b>Date Updated</b>	6/15/2017
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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	50,000	825	6,867	8,996	-	43,133	14%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>50,000</b>	<b>825</b>	<b>6,867</b>	<b>8,996</b>	<b>-</b>	<b>43,133</b>	<b>14%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	2,200,000	1,800,000	1,800,000	142,913	-	400,000	82%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,200,000</b>	<b>1,800,000</b>	<b>1,800,000</b>	<b>142,913</b>	<b>-</b>	<b>400,000</b>	<b>82%</b>
<b>Net</b>	<b>(2,150,000)</b>	<b>(1,799,175)</b>	<b>(1,793,133)</b>	<b>(133,917)</b>	<b>-</b>	<b>(356,867)</b>	
<b>Cash Balance</b>			<b>357,290</b>	<b>2,139,390</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  
Monthly Financial Report  
May 31, 2017**

<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>6/15/2017</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	147	1,223	1,509	-	2,677	31%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>3,900</b>	<b>147</b>	<b>1,223</b>	<b>1,509</b>	<b>-</b>	<b>2,677</b>	<b>31%</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>147</b>	<b>1,223</b>	<b>1,509</b>	<b>-</b>	<b>(47,323)</b>	
<b>Cash Balance</b>			<b>384,318</b>	<b>381,130</b>			

**Fund Purpose:**  
This fund has been used in the past to pay for job training programs. Staff working to develop appropriate program to use these funds. Significant staff turnover in DCI has impeded progress. Unsure if funds will be used this year.

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

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

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

<b>Fund Name</b>	Industrial Revolving Fund	<b>Fund Number</b>	754
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<b>Fund Type</b>	Redevelopment	<b>Date Updated</b>	6/15/2017
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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	175,000	15,046	42,061	-	-	132,939	24%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	35,000	(94)	4,090	-	-	30,910	12%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>210,000</b>	<b>14,952</b>	<b>46,151</b>	<b>-</b>	<b>-</b>	<b>163,849</b>	<b>22%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	142,000	-	28,665	-	-	113,335	20%
Debt Service	15,000	775	3,100	-	-	11,900	21%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>157,000</b>	<b>775</b>	<b>31,765</b>	<b>-</b>	<b>-</b>	<b>125,235</b>	<b>20%</b>
<b>Net</b>	<b>53,000</b>	<b>14,177</b>	<b>14,386</b>	<b>-</b>	<b>-</b>	<b>38,614</b>	
<b>Cash Balance</b>			<b>2,762,824</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. No expenses show for prior year because the fund was not integrated into City's books until 2017.

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

Expenses include legal costs; staff contract costs; and professional services necessary to properly oversee operations and review new and outstanding loans. Costs shown under debt service relate to Trustee fees charged by the Trustee bank.

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

**City of South Bend, Indiana  
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May 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>	6/15/2017
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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	398	3,306	4,122	-	10,694	24%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>14,000</b>	<b>398</b>	<b>3,306</b>	<b>4,122</b>	<b>-</b>	<b>10,694</b>	<b>24%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	14,000	398	3,114	2,771	-	10,886	22%
<b>Total Expenditures</b>	<b>14,000</b>	<b>398</b>	<b>3,114</b>	<b>2,771</b>	<b>-</b>	<b>10,886</b>	<b>22%</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  
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May 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>	6/15/2017
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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	197	1,637	2,018	-	3,364	33%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,000</b>	<b>197</b>	<b>1,637</b>	<b>2,018</b>	<b>-</b>	<b>3,364</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>5,000</b>	<b>197</b>	<b>1,637</b>	<b>2,018</b>	<b>-</b>	<b>3,364</b>	
<b>Cash Balance</b>			<b>514,103</b>	<b>509,837</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  
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<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>	6/15/2017
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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	664	5,538	6,887	-	9,462	37%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>15,000</b>	<b>664</b>	<b>5,538</b>	<b>6,887</b>	<b>-</b>	<b>9,462</b>	<b>37%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	15,000	664	5,218	4,630	-	9,782	35%
<b>Total Expenditures</b>	<b>15,000</b>	<b>664</b>	<b>5,218</b>	<b>4,630</b>	<b>-</b>	<b>9,782</b>	<b>35%</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  
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<b>Fund Name</b>	South Bend Redevelopment Authority	<b>Fund Number</b>	752
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<b>Fund Type</b>	Debt Service	<b>Date Updated</b>	6/15/2017
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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	226	1,053	-	-	947	53%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	3,866,169	197,500	2,206,500	-	-	1,659,669	57%
<b>Total Revenue</b>	<b>3,868,169</b>	<b>197,726</b>	<b>2,207,553</b>	<b>-</b>	<b>-</b>	<b>1,660,616</b>	<b>57%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	3,868,164	-	2,004,503	-	-	1,863,661	52%
Capital	-	-	-	-	-	-	0%
Transfers Out	735,241	-	735,240	-	-	1	100%
<b>Total Expenditures</b>	<b>4,603,405</b>	<b>-</b>	<b>2,739,743</b>	<b>-</b>	<b>-</b>	<b>1,863,662</b>	<b>60%</b>
<b>Net</b>	<b>(735,236)</b>	<b>197,726</b>	<b>(532,191)</b>	<b>-</b>	<b>-</b>	<b>(203,045)</b>	
<b>Cash Balance</b>			<b>700,579</b>	<b>-</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. No expenses show for prior year because the fund was not integrated into City's books until 2017.

**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**  
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<b>Fund Name</b>	Smart Streets Debt Service	<b>Fund Number</b>	756
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<b>Fund Type</b>	Debt Service	<b>Date Updated</b>	6/15/2017
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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	1,000	218	857	-	-	143	86%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	854,784	-	-	-	-	854,784	0%
<b>Total Revenue</b>	<b>855,784</b>	<b>218</b>	<b>857</b>	<b>-</b>	<b>-</b>	<b>854,927</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	855,784	-	394,784	-	-	461,000	46%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>855,784</b>	<b>-</b>	<b>394,784</b>	<b>-</b>	<b>-</b>	<b>461,000</b>	<b>46%</b>
<b>Net</b>	<b>-</b>	<b>218</b>	<b>(393,927)</b>	<b>-</b>	<b>-</b>	<b>393,927</b>	
<b>Cash Balance</b>			<b>1,714,513</b>	<b>-</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. No expenses show for prior year because the fund was not integrated into City's books until 2017.

**Explain Significant Revenue and Expenditure Changes/Variations 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  
May 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>6/15/2017</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	115	-	114	-	-	1	100%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	3,961,667	-	3,961,667	-	-	-	100%
<b>Total Revenue</b>	<b>3,961,782</b>	<b>-</b>	<b>3,961,781</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>100%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	3,960,668	-	3,961,668	-	-	(1,000)	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	561,250	-	561,230	-	-	20	100%
<b>Total Expenditures</b>	<b>4,521,918</b>	<b>-</b>	<b>4,522,898</b>	<b>-</b>	<b>-</b>	<b>(980)</b>	<b>100%</b>
<b>Net</b>	<b>(560,136)</b>	<b>-</b>	<b>(561,117)</b>	<b>-</b>	<b>-</b>	<b>981</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. No expenses show for prior year because the fund was not integrated into City's books until 2017.

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

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