



Period Ending: June 30, 2017

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City of South Bend

Monthly Departmental Financial Report

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June 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 June 30, 2017, total revenue for the year was \$164,352,046, 50% of estimated revenue. As of June 30, 2016, total revenue received was \$149,328,742 within the same funds. Property taxes are received in June and December each year and are budgeted at \$77,325,124 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 June 30, 2017, total expenditures were \$155,900,870 and outstanding encumbrances were \$40,674,702, a total of \$196,575,572 which represents 48% 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 38% of the amended expenditure budget at the end of the period. Total expenditures, excluding encumbrances, were \$128,409,103 as of June 30, 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
June 30, 2017

Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
City Funds							
General Fund		59,309,022	24,643,511	30,682,573	29,224,890	28,626,449	52%
Special Revenue							
	102 Rainy Day	60,000	13,232	45,755	1,449,419	14,245	76%
	103 Excess Levy	-	-	-	7	-	0%
	201 Parks & Recreation	15,100,132	5,696,403	7,145,311	5,978,509	7,954,821	47%
	202 Motor Vehicle Highway	9,934,110	286,692	4,852,054	5,003,665	5,082,056	49%
	203 Recreation Nonreverting	1,381,787	68,745	574,415	567,568	807,372	42%
	209 Studebaker-Oliver Reverting Grants	422,587	1,070	127,482	77,265	295,105	30%
	210 Economic Development State Grants	73,512	18,459	37,561	813,480	35,951	51%
	211 Department of Community Investment (DCI)	2,291,309	13,387	865,022	1,314,706	1,426,287	38%
	212 Dept of Community Investment Grants	5,455,838	357,952	1,254,382	844,385	4,201,456	23%
	216 Police State Seizures	36,000	300	16,024	26,281	19,976	45%
	217 Gift, Donation, Bequest	184,794	51,058	178,907	1,262	5,887	97%
	218 Police Curfew Violations	1,000	54	144	198	856	14%
	219 Unsafe Building	793,757	18,670	383,720	618,670	410,037	48%
	220 Law Enforcement Continuing Education	221,500	16,970	145,436	135,686	76,064	66%
	221 Landlord Registration	7,000	25	4,015	-	2,985	57%
	227 Loss Recovery	9,000	1,244	4,337	4,837	4,663	48%
	249 Public Safety LOIT	7,473,618	623,768	3,738,072	3,398,983	3,735,546	50%
	251 Local Roads & Streets	1,674,275	126,254	653,686	886,971	1,020,589	39%
	257 LOIT Special Distribution	1,471,000	56,449	222,289	4,217,549	1,248,712	15%
	258 Human Rights Federal Grant	165,040	600	105,794	140,730	59,246	64%
	265 Local Road & Bridge Grant	2,000,000	-	2,000,000	-	-	100%
	271 Eastrace Waterway	22	2	6	7	16	28%
	273 Morris PAC / Palais Royale Marketing	18,300	3,950	7,222	8,476	11,078	39%
	280 Police Block Grants	50	5	17	19	33	35%
	281 Economic Develop Commission-Revenue Bonds	200	36	124	134	76	62%
	289 HAZMAT	10,000	30	114	156	9,886	1%
	291 Indiana River Rescue	45,500	10,989	65,464	54,225	(19,964)	144%
	294 Regional Police Academy	22,500	288	15,698	18,992	6,802	70%
	295 COPS MORE Grant	123,500	1,054	50,794	34,418	72,707	41%
	299 Police Federal Drug Enforcement	32,000	168	954	1,761	31,046	3%
	404 County Option Income Tax	10,963,839	886,807	5,638,602	5,206,206	5,325,237	51%
	408 Economic Development Income Tax	11,733,257	882,446	6,525,308	5,351,045	5,207,949	56%
	410 Urban Development Action Grant	6,110	689	2,485	2,733	3,626	41%
	655 Project Releaf	444,556	38,215	225,237	231,228	219,319	51%
	705 Police K-9 Unit	2,020	4	13	19	2,007	1%
Special Revenue Total		72,158,113	9,176,013	34,886,445	36,389,588	37,271,668	48%
City Debt Service							
	313 Football Hall of Fame Debt Service	894,300	474,777	474,874	834,400	419,426	53%
	755 South Bend Building Corp	2,643,214	169	1,327,347	-	1,315,867	50%
	757 Parks Bond Debt Service	391,482	64,086	194,689	-	196,793	50%
City Debt Service Total		3,928,996	539,032	1,996,911	834,400	1,932,085	51%
Capital Project							
	377 Professional Sports Development	732,000	214	243,689	482,406	488,311	33%
	401 Coveleski Stadium Capital	40,900	104	393	348	40,507	1%
	403 Zoo Endowment	200	-	151	243	49	76%
	405 Park Nonreverting Capital	439,850	1,232	58,445	5,465	381,405	13%
	406 Cumulative Capital Development	484,500	259,526	261,081	287,480	223,419	54%
	407 Cumulative Capital Improvement	435,000	117,143	268,279	272,941	166,721	62%
	412 Major Moves Construction	1,053,786	3,844	608,696	718,855	445,090	58%
	416 Morris Performing Arts Center Capital	104,000	3,677	47,825	44,306	56,175	46%
	434 Community Revitalization Enhancement District	-	-	-	330	-	0%
	450 Palais Royale Historic Preservation	17,100	1,534	5,168	5,979	11,932	30%
	677 Football Hall of Fame Capital	5,000	612	2,174	51,161	2,826	43%
	750 Equipment/Vehicle Leasing	5,501,000	532	2,918,140	-	2,582,860	53%
	751 Parks Bond Capital	7,500	632	2,541	-	4,959	34%
	753 Smart Streets Bond Capital	17,000	606	2,962	-	14,038	17%
Capital Project Total		8,837,836	389,653	4,419,544	1,869,513	4,418,292	50%
Enterprise							
	287 Emergency Medical Services Capital	4,495,349	6,015	1,816,972	1,323,178	2,678,377	40%
	288 Emergency Medical Services Operating	6,350,012	650,471	2,620,892	2,832,087	3,729,120	41%
	600 Consolidated Building Fund	3,976,466	258,607	1,986,511	1,293,201	1,989,955	50%
	601 Parking Garages	1,122,911	72,016	626,017	526,871	496,894	56%
	610 Solid Waste Operations	5,799,475	455,642	2,678,234	2,813,237	3,121,241	46%
	611 Solid Waste Capital	836,313	290,004	494,089	562,433	342,224	59%
	620 Water Works Operations	15,750,622	1,356,466	6,915,018	7,131,445	8,835,604	44%
	622 Water Works Capital	15,000	2,956	10,849	14,124	4,151	72%
	624 Water Works Customer Deposit	15,000	1,965	6,867	7,434	8,133	46%
	625 Water Works Sinking	2,054,891	177,878	999,789	854,820	1,055,102	49%
	626 Water Works Bond Reserve	16,000	1,828	6,432	7,901	9,568	40%
	629 Water Works Reserve Operations & Maintenance	174,500	3,386	162,786	238,981	11,714	93%
	640 Sewer Repair Insurance	621,788	57,542	329,006	328,842	292,782	53%
	641 Sewage Works Operations	37,171,904	3,222,218	18,950,250	19,770,918	18,221,654	51%
	642 Sewage Works Capital	4,887,000	508,096	1,870,132	40,337	3,016,868	38%
	643 Sewage Works Reserve Operations & Maint.	546,755	6,676	538,503	917,043	8,252	98%
	649 Sewage Sinking	9,177,024	768,253	4,587,687	4,576,881	4,589,337	50%
	653 Sewage Debt Service Reserve	4,400	1,877	6,777	1,746	(2,377)	154%
	659 Sewer Bond 2011	-	0	154	1,138	(154)	0%
	661 Sewer Bond 2012	50,000	3,053	12,292	63,991	37,708	25%
	664 2013A Cost of Issuance Fund	-	-	-	22	-	0%
	666 2015 Sewer Bond Issuance	-	-	-	100	-	0%
	670 Century Center	4,194,311	311,339	2,022,055	2,017,787	2,172,256	48%
	671 Century Center Capital	750	71	430	489	320	57%
	672 Century Center Energy Conservation Debt Svc	192,297	4	26	187,422	192,271	0%
Enterprise Total		97,452,768	8,156,363	46,641,768	45,512,430	50,811,000	48%

City of South Bend
Monthly Department Financial Report
REVENUE SUMMARY
June 30, 2017

Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
Internal Service							
	222 Central Services	8,308,569	586,845	3,829,819	3,693,994	4,478,750	46%
	224 Central Services Capital	287,600	105	427	807	287,173	0%
	226 Liability Insurance	3,557,591	253,998	1,520,928	1,144,042	2,036,663	43%
	278 Take Home Vehicle Police	4,000	977	3,376	56,328	624	84%
	279 IT / Innovation / 311 Call Center	5,205,034	430,621	2,583,726	236,969	2,621,308	50%
	711 Self-Funded Employee Benefits	17,800,413	1,495,193	8,942,135	8,916,727	8,858,278	50%
	713 Unemployment Compensation	83,000	339	1,230	40,748	81,770	1%
	Internal Service Total	35,246,207	2,768,078	16,881,641	14,089,613	18,364,566	48%
Trust & Agency							
	701 Firefighters Pension	4,925,212	2,461,856	2,462,275	2,438,776	2,462,937	50%
	702 Police Pension	6,210,679	3,108,612	3,119,297	3,000,148	3,091,382	50%
	730 City Cemetery	200	37	129	140	71	65%
	Trust & Agency Total	11,136,091	5,570,506	5,581,702	5,439,064	5,554,389	50%
City Funds Total		288,069,033	51,243,156	141,090,584	133,359,499	146,978,449	49%
Redevelopment Commission Controlled Funds							
Tax Increment Financing							
	324 TIF - River West Development Area (Airport)	23,152,477	9,426,694	10,017,763	10,562,528	13,134,714	43%
	422 TIF - West Washington	436,000	200,696	206,896	290,167	229,104	47%
	425 TIF - Leighton Plaza (Redevelop Retail)	197,014	8,914	61,604	68,332	135,410	31%
	429 TIF - River East Development Area (NE Dev)	3,069,524	1,437,646	1,468,499	1,207,755	1,601,025	48%
	430 TIF - Southside Development #1	3,901,127	1,224,439	2,705,240	1,280,511	1,195,887	69%
	432 TIF - Southside Development #3	12,000	1	8,519	24,843	3,481	71%
	435 TIF - Douglas Road	327,858	218,289	218,587	231,634	109,271	67%
	436 TIF - River East Residential (NE Res)	3,300,903	2,320,321	2,320,763	2,274,510	980,140	70%
	Tax Increment Financing Total	34,396,903	14,837,000	17,007,871	15,940,281	17,389,032	49%
Redevelopment							
	433 Redevelopment General	135	10	37	43	98	27%
	439 Certified Technology Park	50,000	1,064	7,931	10,981	42,069	16%
	454 Airport Urban Enterprise Zone	3,900	498	1,721	1,862	2,179	44%
	754 Industrial Revolving Fund	210,000	12,238	58,389	-	151,611	28%
	Redevelopment Total	264,035	13,810	68,078	12,887	195,957	26%
Debt Service							
	315 Redevelopment Bond - Airport Taxable	14,000	1,346	4,652	5,086	9,349	33%
	317 Coveleski Debt Service Reserve	5,000	666	2,302	2,491	2,698	46%
	328 Redevelopment Bond - Palais Royale	15,000	2,249	7,787	8,498	7,213	52%
	752 South Bend Redevelopment Authority	3,868,169	305	2,207,858	-	1,660,311	57%
	756 Smart Streets Debt Service	855,784	277	1,134	-	854,650	0%
	758 Erskine Village Debt Service	3,961,782	-	3,961,781	-	1	100%
	Debt Service Total	8,719,735	4,843	6,185,514	16,076	2,534,221	71%
Redevelopment Commission Controlled Funds Total		43,380,673	14,855,652	23,261,463	15,969,243	20,119,210	54%
Grand Total		331,449,706	66,098,808	164,352,046	149,328,742	167,097,660	50%

City of South Bend
Monthly Department Financial Report
EXPENDITURE SUMMARY
June 30, 2017

Fund Type	Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget*
City Funds								
General Fund								
	101-0101 Mayor's Office	872,923	84,839	375,390	303,369	221	497,312	43%
	101-0104 311 Call Center	-	-	-	3,810	-	-	0%
	101-0201 City Clerk	536,216	46,995	231,163	191,254	32,605	272,448	49%
	101-0301 Common Council	571,148	34,287	224,138	229,593	59,800	287,210	50%
	101-0302 WNIT Contract	43,000	-	43,000	-	-	-	100%
	101-0401 Administration & Finance	2,476,351	261,723	1,216,850	815,736	39,678	1,219,823	51%
	101-0404 Morris Performing Arts Center	1,271,039	72,212	395,796	489,124	8,466	866,777	32%
	101-0405 Palais Royale	530,200	22,340	123,415	229,887	8,186	398,599	25%
	101-0501 Legal Department	1,158,567	109,460	563,766	461,519	4,762	590,039	49%
	101-0602 Engineering	1,445,157	120,430	572,895	500,050	53,217	819,044	43%
	101-0801 Police Department	29,668,433	2,837,886	13,523,691	11,431,298	1,072,592	15,072,150	49%
	101-0802 Communications Center	-	-	-	739,506	-	-	0%
	101-0901 Fire Department	21,111,466	2,215,029	10,068,020	8,732,452	243,603	10,799,843	49%
	101-1008 Human Rights	425,805	34,695	214,469	162,935	8,096	203,240	52%
	101-1201 Code Enforcement	-	-	-	202,164	-	-	0%
	General Fund Total	60,110,305	5,839,896	27,552,593	24,535,697	1,531,227	31,026,485	48%
Special Revenue								
	103 Excess Levy	-	-	-	3,648	-	-	0%
	201 Parks & Recreation	13,925,317	1,334,341	6,506,923	5,137,332	910,369	6,508,024	53%
	202 Motor Vehicle Highway	11,765,531	753,517	4,210,926	4,135,914	669,089	6,885,516	41%
	203 Recreation Nonreverting	1,599,683	92,875	403,648	466,864	226,137	969,898	39%
	209 Studebaker-Oliver Reverting Grants	539,393	-	181,701	89,849	257,692	100,000	81%
	210 Economic Development State Grants	509,757	18,003	36,005	1,512,284	437,745	36,007	93%
	211 Department of Community Investment (DCI)	2,650,376	226,245	1,143,724	1,124,087	29,840	1,476,813	44%
	212 Dept of Community Investment Grants	5,455,838	146,738	1,171,680	817,452	1,503,563	2,780,596	49%
	216 Police State Seizures	36,000	-	-	-	-	36,000	0%
	217 Gift, Donation, Bequest	241,700	6,877	81,200	-	77,110	83,390	65%
	218 Police Curfew Violations	1,000	-	-	-	-	1,000	0%
	219 Unsafe Building	902,746	79,253	380,690	353,068	225,302	296,754	67%
	220 Law Enforcement Continuing Education	788,422	24,885	342,856	196,325	44,823	400,743	49%
	221 Landlord Registration	1,000	-	10	-	-	990	1%
	227 Loss Recovery	598,675	-	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	918,862	3,695,667	3,104,597	-	3,766,978	50%
	251 Local Roads & Streets	2,211,544	81,399	427,171	668,518	674,003	1,110,371	50%
	252 Excess Welfare Distribution	8	-	-	-	-	8	0%
	257 LOIT Special Distribution	3,757,457	69,470	1,241,614	-	966,215	1,549,628	59%
	258 Human Rights Federal Grant	201,773	18,147	72,720	83,109	16,142	112,911	44%
	265 Local Road & Bridge Grant	2,000,000	-	-	-	-	2,000,000	0%
	271 Eastrace Waterway	1,367	-	-	-	1,353	14	99%
	273 Morris PAC / Palais Royale Marketing	21,675	-	5,673	2,457	-	16,002	26%
	289 HAZMAT	10,431	-	4,742	1,170	57	5,632	46%
	291 Indiana River Rescue	117,349	21,299	57,439	18,115	22,265	37,645	68%
	292 Police Grants	10,805	-	5,587	33,239	27,347	(22,129)	305%
	294 Regional Police Academy	22,500	3,776	6,337	3,462	-	16,163	28%
	295 COPS MORE Grant	263,767	240	135,818	27,937	41,306	86,643	67%
	299 Police Federal Drug Enforcement	196,337	3,172	50,710	12,042	-	145,627	26%
	404 County Option Income Tax	12,071,593	530,881	5,413,578	6,696,826	712,720	5,945,295	51%
	408 Economic Development Income Tax	11,559,184	58,366	5,134,962	3,725,529	1,905,045	4,519,177	61%
	410 Urban Development Action Grant	126,144	-	62,515	146,068	-	63,629	50%
	655 Project Relief	525,416	3,165	231,490	404,824	-	293,926	44%
	705 Police K-9 Unit	2,020	-	-	-	-	2,020	0%
	Special Revenue Total	79,611,124	4,391,510	31,028,963	28,787,930	9,030,292	39,551,870	50%
City Debt Service								
	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%
	City Debt Service Total	4,303,695	-	2,268,271	636,000	-	2,035,424	53%
Capital Project								
	377 Professional Sports Development	827,955	-	468,440	473,088	-	359,515	57%
	401 Coveleski Stadium Capital	30,000	-	13,111	22,000	11,299	5,590	81%
	403 Zoo Endowment	49,688	(3,549)	50,049	-	-	(361)	101%
	405 Park Nonreverting Capital	513,024	71,879	216,748	89,740	33,006	263,271	49%
	406 Cumulative Capital Development	476,500	-	289,627	361,467	-	186,873	61%
	407 Cumulative Capital Improvement	372,250	-	185,125	184,125	-	187,125	50%
	412 Major Moves Construction	2,470,708	-	1,514	590,982	1,574,814	894,380	64%
	416 Morris Performing Arts Center Capital	401,144	-	4,016	19,824	2,692	394,436	2%
	450 Palais Royale Historic Preservation	5,000	-	-	-	627	4,373	13%
	677 Football Hall of Fame Capital	81,091	2,638	29,304	35,618	12,374	39,413	51%
	750 Equipment/Vehicle Leasing	5,500,000	128,509	1,802,641	-	1,679,688	2,017,671	63%
	751 Parks Bond Capital	3,500,000	111,546	546,322	-	325,789	2,627,889	25%
	753 Smart Streets Bond Capital	10,000,000	341,706	2,743,748	-	-	7,256,252	27%
	Capital Project Total	24,227,360	652,729	6,350,646	1,776,844	3,640,290	14,236,424	41%
Enterprise								
	287 Emergency Medical Services Capital	3,991,466	547,964	1,456,968	996,631	1,230,267	1,304,231	67%
	288 Emergency Medical Services Operating	6,117,914	602,509	2,688,971	2,759,342	39,767	3,389,176	45%
	600 Consolidated Building Fund	3,777,820	349,915	1,724,014	1,519,786	58,645	1,995,161	47%
	601 Parking Garages	1,247,254	80,587	401,312	411,359	571,797	274,145	78%
	610 Solid Waste Operations	5,662,910	685,660	2,609,589	2,506,147	242,068	2,811,254	50%
	611 Solid Waste Capital	1,135,613	219	538,038	377,286	-	597,755	47%
	620 Water Works Operations	17,727,254	1,293,799	7,556,257	7,146,778	788,293	9,382,704	47%
	622 Water Works Capital	1,414,466	17,201	338,284	6,750	154,706	921,477	35%
	624 Water Works Customer Deposit	15,000	1,965	6,582	5,466	-	8,418	44%
	625 Water Works Sinking	2,054,891	255,311	257,214	348,553	-	1,797,677	13%
	626 Water Works Bond Reserve	16,000	10,000	10,000	2,050	-	6,000	63%
	629 Water Works Reserve Operations & Maintenance	23,000	3,386	11,059	8,614	-	11,941	48%
	640 Sewer Repair Insurance	534,509	41,714	283,163	252,286	47,595	203,751	62%
	641 Sewage Works Operations	44,542,335	3,119,797	18,300,575	15,415,471	5,117,105	21,124,655	53%
	642 Sewage Works Capital	8,040,455	335,486	2,823,745	1,470,218	1,867,069	3,349,642	58%

City of South Bend
Monthly Department Financial Report
EXPENDITURE SUMMARY
June 30, 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	6,676	20,893	15,536	-	9,107	70%
	649 Sewage Sinking	9,163,754	249,650	1,081,626	1,148,456	-	8,082,128	12%
	659 Sewer Bond 2011	51,688	-	51,687	-	-	1	100%
	661 Sewer Bond 2012	3,010,364	115,454	848,549	3,514,228	2,047,046	114,769	96%
	666 2015 Sewer Bond Issuance	-	-	-	2,500	-	-	0%
	670 Century Center	4,194,310	382,643	1,983,102	2,105,433	-	2,211,208	47%
	671 Century Center Capital	-	-	-	95,153	-	-	0%
	672 Century Center Energy Conservation Debt Svc	192,297	-	95,128	140,609	-	97,169	49%
	Enterprise Total	112,943,300	8,099,936	43,086,754	40,248,653	12,164,357	57,692,189	49%
	Internal Service							
	222 Central Services	8,564,643	593,479	3,819,747	3,499,958	1,449,872	3,295,024	62%
	224 Central Services Capital	326,025	11,786	43,335	150,619	16,629	266,061	18%
	226 Liability Insurance	3,587,586	114,282	1,640,126	1,144,412	61,977	1,885,483	47%
	278 Take Home Vehicle Police	10,000	(260)	532	53	-	9,468	5%
	279 IT / Innovation / 311 Call Center	5,205,034	278,491	1,772,176	236,969	497,001	2,935,857	44%
	711 Self-Funded Employee Benefits	17,803,200	1,726,172	7,357,476	8,417,280	618,040	9,827,684	45%
	713 Unemployment Compensation	84,105	5,526	32,658	32,248	11,000	40,447	52%
	Internal Service Total	35,580,593	2,729,475	14,666,049	13,481,539	2,654,519	18,260,025	49%
	Trust & Agency							
	701 Firefighters Pension	5,098,269	376,476	2,342,788	2,710,710	-	2,755,481	46%
	702 Police Pension	6,423,889	505,354	3,090,701	3,254,174	-	3,333,188	48%
	730 City Cemetery	6,000	-	-	-	-	6,000	0%
	Trust & Agency Total	11,528,158	881,830	5,433,489	5,964,884	-	6,094,669	47%
	City Funds Total	328,304,535	22,595,375	130,386,765	115,431,548	29,020,684	168,897,085	49%
	Redevelopment Commission Controlled Funds							
	Tax Increment Financing							
	324 TIF - River West Development Area (Airport)	39,618,887	186,766	7,419,089	9,281,953	8,673,285	23,526,513	41%
	422 TIF - West Washington	1,428,292	-	2,805	10,922	515,729	909,758	36%
	425 TIF - Leighton Plaza (Redevelop Retail)	158,166	29,194	68,827	71,956	-	89,339	44%
	429 TIF - River East Development Area (NE Dev)	10,602,696	343,124	1,150,068	460,255	1,885,376	7,567,252	29%
	430 TIF - Southside Development #1	6,917,426	6,683	308,206	809,654	575,428	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%
	Tax Increment Financing Total	67,378,709	565,766	15,648,270	12,824,664	11,654,018	40,076,421	41%
	Redevelopment							
	433 Redevelopment General	4,500	-	1,133	-	-	3,367	25%
	439 Certified Technology Park	2,200,000	-	1,800,000	142,913	-	400,000	82%
	454 Airport Urban Enterprise Zone	50,000	-	-	-	-	50,000	0%
	754 Industrial Revolving Fund	157,000	17,679	49,444	-	-	107,556	31%
	Redevelopment Total	2,411,500	17,679	1,850,577	142,913	-	560,923	77%
	Debt Service							
	315 Redevelopment Bond - Airport Taxable	14,000	1,346	4,460	3,736	-	9,540	32%
	328 Redevelopment Bond - Palais Royale	15,000	2,249	7,466	6,242	-	7,534	50%
	752 South Bend Redevelopment Authority	4,603,405	345,906	3,085,650	-	-	1,517,755	67%
	756 Smart Streets Debt Service	855,784	-	394,784	-	-	461,000	46%
	758 Erskine Village Debt Service	4,522,918	-	4,522,898	-	-	20	100%
	Debt Service Total	10,011,107	349,501	8,015,258	9,977	-	1,995,849	80%
	Redevelopment Commission Controlled Funds Total	79,801,316	932,945	25,514,105	12,977,554	11,654,018	42,633,194	47%
	Grand Total	408,105,851	23,528,321	155,900,870	128,409,103	40,674,702	211,530,279	48%

* Includes year to date expenditures and encumbrances

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Department Name	Mayor's Office	Fund/Dept No.	101-0101
Fund Type	General Fund	Date Updated	7/21/2017
Control	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
Revenue							
Property Taxes	872,323	84,769	375,320	302,939	-	497,003	43%
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	70	70	430	-	530	12%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	872,923	84,839	375,390	303,369	-	497,533	43%
Expenditures							
Personnel	704,849	72,874	301,504	270,962	-	403,345	43%
Supplies	3,119	17	741	797	221	2,157	31%
Services	164,955	11,864	72,478	31,316	-	92,477	44%
Debt Service	-	84	667	294	-	(667)	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	872,923	84,839	375,390	303,369	221	497,312	43%
Net	-	-	-	-	(221)	221	
Cash Balance							

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

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.

Explain Significant Spending on Capital Projects Below:

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Department Name	311 Call Center	Fund/Dept No.	101-0104
Fund Type	General Fund	Date Updated	7/21/2017
Control	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
Revenue							
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%
Total Revenue	-	-	-	3,810	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	1,629	-	-	0%
Services	-	-	-	2,181	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	3,810	-	-	0%
Net	-	-	-	-	-	-	
Cash Balance							

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
June 30, 2017**

Department Name	City Clerk	Fund/Dept No.	101-0201
Fund Type	General Fund	Date Updated	7/14/2017
Control	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
Revenue							
Property Taxes	536,216	46,995	231,163	191,254	-	305,053	43%
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%
Total Revenue	536,216	46,995	231,163	191,254	-	305,053	43%
Expenditures							
Personnel	349,234	36,163	161,315	148,559	-	187,919	46%
Supplies	7,800	(173)	1,912	4,784	1,356	4,532	42%
Services	179,182	11,005	67,936	37,911	31,249	79,997	55%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	536,216	46,995	231,163	191,254	32,605	272,448	49%
Net	-	-	-	-	(32,605)	32,605	
Cash Balance							

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

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
June 30, 2017**

Department Name	Common Council	Fund/Dept No.	101-0301
Fund Type	General Fund	Date Updated	7/14/2017
Control	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
Revenue							
Property Taxes	571,148	34,287	224,138	229,593	-	347,010	39%
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%
Total Revenue	571,148	34,287	224,138	229,593	-	347,010	39%
Expenditures							
Personnel	304,402	30,360	143,776	133,277	112	160,514	47%
Supplies	4,503	40	577	5,727	473	3,453	23%
Services	262,243	3,887	79,785	90,590	59,216	123,242	53%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	571,148	34,287	224,138	229,593	59,800	287,210	50%
Net	-	-	-	-	(59,800)	59,800	
Cash Balance							

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

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
June 30, 2017**

Department Name	WNIT Contract	Fund/Dept No.	101-0302
Fund Type	General Fund	Date Updated	7/18/2017
Control	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
Revenue							
Property Taxes	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%
Total Revenue	43,000	-	43,000	43,000	-	-	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	43,000	-	43,000	43,000	-	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	43,000	-	43,000	43,000	-	-	100%
Net	-	-	-	-	-	-	-
Cash Balance							

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:

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Department Name	Administration & Finance	Fund/Dept No.	101-0401
Fund Type	General Fund	Date Updated	7/21/2017
Control	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
Revenue							
Property Taxes	2,464,047	261,723	1,204,588	799,694	-	1,259,459	49%
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	16,041	-	42	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,476,351	261,723	1,216,850	815,736	-	1,259,501	49%
Expenditures							
Personnel	2,053,815	226,316	976,193	715,769	-	1,077,622	48%
Supplies	25,158	7,126	15,487	11,143	4,352	5,319	79%
Services	392,299	27,863	222,424	86,493	35,326	134,550	66%
Debt Service	5,079	418	2,747	2,329	-	2,332	54%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,476,351	261,723	1,216,850	815,736	39,678	1,219,823	51%
Net	-	-	-	-	(39,678)	39,678	
Cash Balance							

Staffing	Budget	Actual
Full Time	23.00	23.00
Part-Time /Seasonal/Temporary	-	-
Total	23.00	23.00

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:

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Department Name	Morris Performing Arts Center	Fund/Dept No.	101-0404
Fund Type	General Fund	Date Updated	7/21/2017
Control	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
Revenue							
Property Taxes	306,039	(41,509)	(119,180)	(29,260)	-	425,219	-39%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	478,000	18,774	252,938	248,530	-	225,062	53%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	487,000	94,947	262,039	269,854	-	224,961	54%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,271,039	72,212	395,796	489,124	-	875,243	31%
Expenditures							
Personnel	510,299	47,774	223,222	346,245	-	287,077	44%
Supplies	7,697	182	3,244	6,318	1,882	2,571	67%
Services	753,043	24,257	169,331	136,560	6,584	577,128	23%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,271,039	72,212	395,796	489,124	8,466	866,777	32%
Net	-	-	-	-	(8,466)	8,466	
Cash Balance							

Staffing	Budget	Actual
Full Time	6.60	7.00
Part-Time /Seasonal/Temporary	4.00	4.00
Total	10.60	11.00

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/Variations Below:

Starting with 2017, the position of Executive Administrative Assistant was replaced with Operations Manager.

The negative revenue values in property taxes means that the Morris is making a profit.

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.

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Department Name	Palais Royale	Fund/Dept No.	101-0405
Fund Type	General Fund	Date Updated	7/21/2017
Control	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
Revenue							
Property Taxes	171,298	(8,366)	438	112,433	-	170,860	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	332,072	29,482	115,153	105,938	-	216,919	35%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	26,830	1,224	7,824	11,516	-	19,006	29%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	530,200	22,340	123,415	229,887	-	406,785	23%
Expenditures							
Personnel	142,131	13,344	53,186	124,161	-	88,945	37%
Supplies	3,398	-	794	10,248	1,204	1,400	59%
Services	384,671	8,996	69,435	95,478	6,982	308,254	20%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	530,200	22,340	123,415	229,887	8,186	398,599	25%
Net	-	-	-	-	(8,186)	8,186	
Cash Balance							

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

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.

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Department Name	Legal Department	Fund/Dept No.	101-0501
Fund Type	General Fund	Date Updated	7/21/2017
Control	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
Revenue							
Property Taxes	1,083,190	109,460	526,417	423,757	-	556,773	49%
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	-	37,350	37,762	-	38,027	50%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,158,567	109,460	563,766	461,519	-	594,801	49%
Expenditures							
Personnel	966,603	99,145	452,242	439,836	-	514,361	47%
Supplies	5,977	-	2,908	667	4,762	(1,693)	128%
Services	184,715	10,315	107,980	20,381	-	76,735	58%
Debt Service	1,272	-	635	635	-	637	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,158,567	109,460	563,766	461,519	4,762	590,039	49%
Net	-	-	-	-	(4,762)	4,762	
Cash Balance							

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

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/Variations 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:

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Department Name	Engineering	Fund/Dept No.	101-0602
Fund Type	General Fund	Date Updated	7/18/2017
Control	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
Revenue							
Property Taxes	1,127,820	115,955	506,313	464,165	-	621,507	45%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	100,000	3,675	60,380	-	-	39,620	60%
Charges for Services	-	525	5,802	-	-	(5,802)	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	217,337	275	400	35,885	-	216,937	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,445,157	120,430	572,895	500,050	-	872,262	40%
Expenditures							
Personnel	841,636	92,423	356,195	305,591	195	485,246	42%
Supplies	34,113	1,319	11,364	45,421	3,421	19,328	43%
Services	541,300	26,688	188,419	139,625	47,651	305,229	44%
Debt Service	28,108	-	16,917	9,412	1,950	9,241	67%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,445,157	120,430	572,895	500,050	53,217	819,044	43%
Net	-	-	-	-	(53,217)	53,217	
Cash Balance							

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

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:

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Department Name	Police Department	Fund/Dept No.	101-0801
Fund Type	General Fund	Date Updated	7/18/2017
Control	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
Revenue							
Property Taxes	29,332,433	2,821,618	13,420,418	11,262,775	-	15,912,015	46%
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	16,268	103,273	168,523	-	225,227	31%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	29,668,433	2,837,886	13,523,691	11,431,298	-	16,144,742	46%
Expenditures							
Personnel	23,671,143	2,476,527	11,051,629	10,272,767	-	12,619,514	47%
Supplies	1,231,776	16,577	118,099	160,430	923,828	189,849	85%
Services	4,685,514	344,345	2,279,698	995,039	148,764	2,257,052	52%
Debt Service	80,000	436	74,265	3,062	-	5,735	93%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	29,668,433	2,837,886	13,523,691	11,431,298	1,072,592	15,072,150	49%
Net	-	-	-	-	(1,072,592)	1,072,592	
Cash Balance							

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

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.

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Department Name	Fire Department	Fund/Dept No.	101-0901
Fund Type	General Fund	Date Updated	7/18/2017
Control	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
Revenue							
Property Taxes	21,109,966	2,215,029	10,025,647	8,713,179	-	11,084,319	47%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	500	-	-	55	-	500	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,000	-	42,373	19,219	-	(41,373)	4237%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	21,111,466	2,215,029	10,068,020	8,732,452	-	11,043,446	48%
Expenditures							
Personnel	17,624,592	1,880,625	8,312,765	7,701,730	6,922	9,304,905	47%
Supplies	502,435	9,569	157,138	137,377	44,037	301,261	40%
Services	2,984,439	324,834	1,598,118	893,345	192,644	1,193,678	60%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	21,111,466	2,215,029	10,068,020	8,732,452	243,603	10,799,843	49%
Net	-	-	-	-	(243,603)	243,603	
Cash Balance							

Staffing	Budget	Actual
Full Time	180.00	174.00
Part-Time /Seasonal/Temporary	-	-
Total	180.00	174.00

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.

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Department Name	Human Rights	Fund/Dept No.	101-1008
Fund Type	General Fund	Date Updated	7/21/2017
Control	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
Revenue							
Property Taxes	425,805	34,695	214,469	162,935	-	211,336	50%
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%
Total Revenue	425,805	34,695	214,469	162,935	-	211,336	50%
Expenditures							
Personnel	294,036	23,929	153,918	134,621	-	140,118	52%
Supplies	1,037	125	337	382	500	200	81%
Services	130,732	10,640	60,214	27,932	7,596	62,922	52%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	425,805	34,695	214,469	162,935	8,096	203,240	52%
Net	-	-	-	-	(8,096)	8,096	
Cash Balance							

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

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/Variations 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:

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Department Name	Code Enforcement	Fund/Dept No.	101-1201
Fund Type	General Fund	Date Updated	7/21/2017
Control	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
Revenue							
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%
Total Revenue	-	-	-	202,164	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	202,164	-	-	0%
Total Expenditures	-	-	-	202,164	-	-	0%
Net	-	-	-	-	-	-	-
Cash Balance	-	-	-	-	-	-	-

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
Monthly Financial Report
June 30, 2017**

Fund Name	Rainy Day	Fund Number	102
Fund Type	Special Revenue	Date Updated	7/21/2017
Control	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
Revenue							
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	13,232	45,755	43,569	-	14,245	76%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	60,000	13,232	45,755	1,449,419	-	14,245	76%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	60,000	13,232	45,755	1,449,419	-	14,245	
Cash Balance			10,230,128	10,141,526			

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/Variations Below:
 No expenditures are budgeted in this fund.

Explain Significant Spending on Capital Projects Below:

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Fund Name	Excess Levy	Fund Number	103
Fund Type	Special Revenue	Date Updated	7/21/2017
Control	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
Revenue							
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%
Total Revenue	-	-	-	7	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	3,648	-	-	0%
Total Expenditures	-	-	-	3,648	-	-	0%
Net	-	-	-	(3,641)	-	-	
Cash Balance				25			

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

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

Explain Significant Spending on Capital Projects Below:

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Fund Name	Parks & Recreation	Fund Number	201
Fund Type	Special Revenue	Date Updated	7/19/2017
Control	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
Revenue							
Property Taxes	8,900,000	4,976,456	4,976,456	4,312,626	-	3,923,544	56%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	670,000	379,124	379,124	323,330	-	290,876	57%
Grants/Intergovernmental	315,650	-	-	-	-	315,650	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	2,734,197	295,141	737,988	788,605	-	1,996,209	27%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	10,000	1,703	11,598	12,447	-	(1,598)	116%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,844,938	43,980	840,145	541,501	-	1,004,793	46%
Transfers In	625,347	-	200,000	-	-	425,347	32%
Total Revenue	15,100,132	5,696,403	7,145,311	5,978,509	-	7,954,821	47%
Expenditures							
Personnel	8,365,281	963,750	3,730,695	3,123,953	20,000	4,614,586	45%
Supplies	1,343,520	66,391	449,646	515,630	365,411	528,463	61%
Services	3,818,975	287,865	2,169,385	1,327,713	520,860	1,128,730	70%
Debt Service	279,691	1,336	142,198	170,036	4,098	133,394	52%
Capital	-	-	-	-	-	-	0%
Transfers Out	102,850	-	-	-	-	102,850	0%
Total Expenditures	13,910,317	1,319,341	6,491,923	5,137,332	910,369	6,508,024	53%
Net	1,189,815	4,377,062	653,387	841,177	(910,369)	1,446,797	
Cash Balance			5,161,782	4,811,678			

Staffing	Budget	Actual
Full Time	97.00	96.00
Part-Time /Seasonal/Temporary	N/A	105.00
Total	97.00	201.00

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/Variiances 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 normally runs lower than City Policy due to the timing of receipts of property taxes, but the situation clears itself in June and December. June's receipt was higher than expected and the budgeted revenue has been adjusted accordingly.

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.

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Fund Name	Motor Vehicle Highway	Fund Number	202
Fund Type	Special Revenue	Date Updated	7/21/2017
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	5,650,000	262,943	2,717,422	2,775,291	-	2,932,578	48%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	223,365	13,142	114,139	157,451	-	109,226	51%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	21,813	9,633	29,296	27,169	-	(7,483)	134%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	73,958	974	8,711	17,255	-	65,247	12%
Transfers In	3,964,974	-	1,982,487	2,026,500	-	1,982,487	50%
Total Revenue	9,934,110	286,692	4,852,054	5,003,665	-	5,082,056	49%
Expenditures							
Personnel	4,585,702	397,040	1,888,513	1,776,171	-	2,697,189	41%
Supplies	2,639,357	146,147	638,792	869,565	303,834	1,696,731	36%
Services	3,744,927	210,012	1,284,889	1,196,281	365,255	2,094,783	44%
Debt Service	775,545	318	382,737	254,439	-	392,808	49%
Capital	20,000	-	15,995	39,458	-	4,005	80%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	11,765,531	753,517	4,210,926	4,135,914	669,089	6,885,516	41%
Net	(1,831,421)	(466,825)	641,128	867,752	(669,089)	(1,803,460)	
Cash Balance			6,776,676	6,013,620			

Staffing	Budget	Actual
Full Time	58.03	52.03
Part-Time /Seasonal/Temporary	7.68	2.92
Total	65.71	54.95

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.

City of South Bend, Indiana
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Fund Name	Recreation Nonreverting	Fund Number	203
Fund Type	Special Revenue	Date Updated	7/19/2017
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	1,365,787	66,200	568,947	563,195	-	796,840	42%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	6,000	1,307	4,112	4,337	-	1,888	69%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	10,000	1,238	1,356	36	-	8,644	14%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,381,787	68,745	574,415	567,568	-	807,372	42%
Expenditures							
Personnel	571,393	54,183	160,146	171,850	-	411,247	28%
Supplies	318,589	13,102	72,535	76,387	81,658	164,395	48%
Services	594,701	25,590	170,967	194,327	144,479	279,256	53%
Debt Service	-	-	-	-	-	-	0%
Capital	115,000	-	-	24,300	-	115,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,599,683	92,875	403,648	466,864	226,137	969,898	39%
Net	(217,896)	(24,130)	170,767	100,704	(226,137)	(162,526)	
Cash Balance			986,612	934,451			

Staffing	Budget	Actual
Full Time	1.00	1.00
Part-Time /Seasonal/Temporary	-	21.00
Total	1.00	22.00

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.

City of South Bend, Indiana
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Fund Name	Stuebaker-Oliver Reverting Grants	Fund Number	209
Fund Type	Special Revenue	Date Updated	7/18/2017
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	318,587	-	123,787	71,870	-	194,800	39%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,000	1,070	3,695	5,395	-	305	92%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	100,000	-	-	-	-	100,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	422,587	1,070	127,482	77,265	-	295,105	30%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	539,393	-	181,701	89,849	257,692	100,000	81%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	539,393	-	181,701	89,849	257,692	100,000	81%
Net	(116,806)	1,070	(54,219)	(12,585)	(257,692)	195,105	
Cash Balance			800,866	1,112,350			

Fund Purpose:
This fund is used to account for various grants relating to Stuebaker/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
Monthly Financial Report
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Fund Name	Economic Development State Grants	Fund Number	210
Fund Type	Special Revenue	Date Updated	7/18/2017
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	775,231	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	9,851	2,604	5,969	5,607	-	3,882	61%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	63,661	15,855	31,592	32,642	-	32,069	50%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	73,512	18,459	37,561	813,480	-	35,951	51%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	185,120	-	-	617,809	185,120	-	100%
Debt Service	72,012	18,003	36,005	36,005	-	36,007	50%
Capital	252,625	-	-	858,470	252,625	-	100%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	509,757	18,003	36,005	1,512,284	437,745	36,007	93%
Net	(436,245)	456	1,556	(698,804)	(437,745)	(56)	
Cash Balance			352,551	(538,448)			

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
Monthly Financial Report
June 30, 2017**

Fund Name	Department of Community Investment (DCI)	Fund Number	211
Fund Type	Special Revenue	Date Updated	7/18/2017
Control	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
Revenue							
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	11,557	97,196	200,510	-	218,804	31%
Fines, Forfeitures, and Fees	2,000	-	470	165	-	1,530	24%
Interest Earnings	10,000	1,767	5,956	6,303	-	4,044	60%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	63	63	2,604	-	(63)	0%
Transfers In	1,522,673	-	761,337	984,319	-	761,337	50%
Total Revenue	2,291,309	13,387	865,022	1,314,706	-	1,426,287	38%
Expenditures							
Personnel	1,888,112	180,295	861,207	886,183	-	1,026,905	46%
Supplies	26,356	537	6,013	7,770	1,916	18,427	30%
Services	735,908	45,413	276,504	230,134	27,924	431,480	41%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,650,376	226,245	1,143,724	1,124,087	29,840	1,476,813	44%
Net	(359,067)	(212,858)	(278,702)	190,619	(29,840)	(50,525)	
Cash Balance			1,083,915	1,312,911			

Staffing	Budget	Actual
Full Time	23.00	19.00
Part-Time /Seasonal/Temporary	-	-
Total	23.00	19.00

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. One Associate position vacated at end of June.

Explain Significant Spending on Capital Projects Below:

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

**City of South Bend, Indiana
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Fund Name	Dept of Community Investment Grants	Fund Number	212
Fund Type	Special Revenue	Date Updated	7/18/2017
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	5,238,451	238,256	992,550	831,795	-	4,245,901	19%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	1,000	-	40	90	-	960	4%
Interest Earnings	2,000	8	296	1,119	-	1,704	15%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	214,387	119,688	261,496	11,381	-	(47,109)	122%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,455,838	357,952	1,254,382	844,385	-	4,201,456	23%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Grants & Subsidies	5,455,838	146,738	1,171,680	816,952	1,503,563	2,780,596	49%
Transfers Out	-	-	-	500	-	-	0%
Total Expenditures	5,455,838	146,738	1,171,680	817,452	1,503,563	2,780,596	49%
Net	-	211,214	82,703	26,933	(1,503,563)	1,420,860	
Cash Balance			324,819	606,920			

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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June 30, 2017**

Fund Name	Police State Seizures	Fund Number	216
Fund Type	Special Revenue	Date Updated	7/18/2017
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	35,000	-	15,003	25,250	-	19,997	43%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	300	1,022	1,031	-	(22)	102%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	36,000	300	16,024	26,281	-	19,976	45%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	36,000	-	-	-	-	36,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	36,000	-	-	-	-	36,000	0%
Net	-	300	16,024	26,281	-	(16,024)	
Cash Balance			233,630	226,019			

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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June 30, 2017**

Fund Name	Gift, Donation, Bequest	Fund Number	217
Fund Type	Special Revenue	Date Updated	7/18/2017
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	20,000	(5,150)	-	-	-	20,000	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	800	221	560	319	-	240	70%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	163,994	55,987	178,348	943	-	(14,354)	109%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	184,794	51,058	178,907	1,262	-	5,887	97%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	8,700	-	-	-	-	8,700	0%
Services	233,000	6,877	81,200	-	77,110	74,690	68%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	241,700	6,877	81,200	-	77,110	83,390	65%
Net	(56,906)	44,181	97,708	1,262	(77,110)	(77,503)	
Cash Balance			214,482	66,135			

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.

A new sculpture of Dr. Martin Luther King Jr and Father Theodore Hesburgh was unveiled on June 21. The sculpture is located in Leighton Plaza in downtown South Bend. It was funded by many community donations.

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
Monthly Financial Report
June 30, 2017**

Fund Name	Police Curfew Violations	Fund Number	218
Fund Type	Special Revenue	Date Updated	7/18/2017
Control	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
Revenue							
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	38	88	138	-	813	10%
Interest Earnings	100	16	57	60	-	43	57%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,000	54	144	198	-	856	14%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,000	-	-	-	-	1,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,000	-	-	-	-	1,000	0%
Net	-	54	144	198	-	(144)	
Cash Balance			12,707	12,436			

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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Fund Name	Unsafe Building	Fund Number	219
Fund Type	Special Revenue	Date Updated	7/18/2017
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	214,000	15,824	63,995	139,113	-	150,005	30%
Fines, Forfeitures, and Fees	-	2,846	29,846	139,124	-	(29,846)	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	579,757	-	289,879	340,433	-	289,879	50%
Total Revenue	793,757	18,670	383,720	618,670	-	410,037	48%
Expenditures							
Personnel	273,536	28,983	135,601	122,372	-	137,935	50%
Supplies	24,959	1,008	8,913	8,630	432	15,614	37%
Services	604,251	49,262	236,176	222,066	224,870	143,204	76%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	902,746	79,253	380,690	353,068	225,302	296,754	67%
Net	(108,989)	(60,583)	3,030	265,602	(225,302)	113,283	
Cash Balance			375,104	266,517			

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

Fund Purpose:

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

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

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

**City of South Bend, Indiana
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Fund Name	Law Enforcement Continuing Education	Fund Number	220
Fund Type	Special Revenue	Date Updated	7/18/2017
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	120,000	8,247	62,105	73,683	-	57,895	52%
Fines, Forfeitures, and Fees	86,000	6,232	73,600	40,474	-	12,400	86%
Interest Earnings	5,000	801	3,282	4,450	-	1,718	66%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	-	-	-	2,000	0%
Other Income	8,500	1,690	6,449	17,078	-	2,051	76%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	221,500	16,970	145,436	135,686	-	76,064	66%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	318,332	2,215	40,916	70,911	32,887	244,529	23%
Services	470,090	22,671	301,940	125,414	11,936	156,214	67%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	788,422	24,885	342,856	196,325	44,823	400,743	49%
Net	(566,922)	(7,915)	(197,420)	(60,639)	(44,823)	(324,679)	
Cash Balance			594,893	855,088			

Fund Purpose:

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

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

Explain Significant Spending on Capital Projects Below:

**City of South Bend, Indiana
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Fund Name	Landlord Registration	Fund Number	221
Fund Type	Special Revenue	Date Updated	7/18/2017
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	7,000	25	4,015	-	-	2,985	57%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	7,000	25	4,015	-	-	2,985	57%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,000	-	10	-	-	990	1%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,000	-	10	-	-	990	1%
Net	6,000	25	4,005	-	-	1,995	
Cash Balance			5,230	-			

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:

**City of South Bend, Indiana
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Fund Name	Loss Recovery	Fund Number	227
Fund Type	Special Revenue	Date Updated	7/21/2017
Control	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
Revenue							
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	1,244	4,337	4,837	-	4,663	48%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	9,000	1,244	4,337	4,837	-	4,663	48%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	550,333	-	6,009	20,016	217,724	326,600	41%
Debt Service	-	-	-	-	-	-	0%
Capital	48,342	-	12,860	3,200	35,482	-	100%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	598,675	-	18,869	23,216	253,206	326,600	45%
Net	(589,675)	1,244	(14,532)	(18,379)	(253,206)	(321,937)	
Cash Balance			956,033	974,870			

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.

City of South Bend, Indiana
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Fund Name	Emergency Phone System	Fund Number	244
Fund Type	Special Revenue	Date Updated	7/21/2017
Control	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
Revenue							
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%
Total Revenue	-	-	-	-	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	33,671	-	4,708	-	28,963	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	33,671	-	4,708	-	28,963	-	100%
Net	(33,671)	-	(4,708)	-	(28,963)	-	
Cash Balance			28,963	33,671			

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:

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Fund Name	Public Safety LOIT	Fund Number	249
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Fund Type	Special Revenue	Date Updated	7/18/2017
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Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	7,467,618	622,302	3,733,809	3,395,580	-	3,733,809	50%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	6,000	1,466	4,263	3,403	-	1,737	71%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	7,473,618	623,768	3,738,072	3,398,983	-	3,735,546	50%
Expenditures							
Personnel	7,462,645	918,862	3,695,667	3,104,597	-	3,766,978	50%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	7,462,645	918,862	3,695,667	3,104,597	-	3,766,978	50%
Net	10,973	(295,095)	42,405	294,386	-	(31,432)	
Cash Balance			982,854	936,321			

Staffing	Budget	Actual
Full Time	78.00	78.00
Part-Time /Seasonal/Temporary	-	-
Total	78.00	78.00

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:

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Local Roads & Streets	Fund Number	251
Fund Type	Special Revenue	Date Updated	7/18/2017
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	1,068,000	92,380	546,751	562,621	-	521,249	51%
Grants/Intergovernmental	256,000	25,612	89,299	356	-	166,701	35%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	20,000	3,961	13,061	14,413	-	6,939	65%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	330,275	4,300	4,575	309,581	-	325,700	1%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,674,275	126,254	653,686	886,971	-	1,020,589	39%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	500,378	74,286	128,503	123,244	321,497	50,378	90%
Services	794,905	-	74,682	222,644	55,230	664,993	16%
Debt Service	-	-	-	-	-	-	0%
Capital	916,261	7,113	223,986	322,630	297,275	395,000	57%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,211,544	81,399	427,171	668,518	674,003	1,110,371	50%
Net	(537,269)	44,855	226,515	218,454	(674,003)	(89,782)	
Cash Balance			3,056,549	2,956,013			

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.

City of South Bend, Indiana
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Fund Name	Excess Welfare Distribution	Fund Number	252
Fund Type	Special Revenue	Date Updated	7/21/2017
Control	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
Revenue							
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%
Total Revenue	-	-	-	-	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	8	-	-	-	-	8	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	8	-	-	-	-	8	0%
Net	(8)	-	-	-	-	(8)	
Cash Balance			8	8			

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:

City of South Bend, Indiana
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Fund Name	LOIT Special Distribution	Fund Number	257
Fund Type	Special Revenue	Date Updated	7/18/2017
Control	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
Revenue							
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	3,947	16,892	-	-	23,108	42%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	153,000	52,501	205,397	-	-	(52,397)	134%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,471,000	56,449	222,289	4,217,549	-	1,248,712	15%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	852,100	18,308	60,158	-	548,942	243,000	71%
Debt Service	-	-	-	-	-	-	0%
Capital	1,905,357	51,161	181,456	-	417,274	1,306,628	31%
Transfers Out	1,000,000	-	1,000,000	-	-	-	100%
Total Expenditures	3,757,457	69,470	1,241,614	-	966,215	1,549,628	59%
Net	(2,286,457)	(13,021)	(1,019,325)	4,217,549	(966,215)	(300,916)	
Cash Balance			3,005,741	4,217,549			

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.

**City of South Bend, Indiana
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Fund Name	Human Rights Federal Grant	Fund Number	258
Fund Type	Special Revenue	Date Updated	7/21/2017
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	145,000	-	91,200	121,000	-	53,800	63%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	600	1,992	1,997	-	8	100%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	18,040	-	12,602	17,733	-	5,438	70%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	165,040	600	105,794	140,730	-	59,246	64%
Expenditures							
Personnel	126,096	16,276	41,453	56,221	-	84,643	33%
Supplies	7,630	-	6,020	908	1,110	500	93%
Services	68,047	1,870	25,247	25,979	15,032	27,768	59%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	201,773	18,147	72,720	83,109	16,142	112,911	44%
Net	(36,733)	(17,546)	33,074	57,621	(16,142)	(53,665)	
Cash Balance			513,139	483,017			

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

Fund Purpose:

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

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

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

Explain Significant Spending on Capital Projects Below:

**City of South Bend, Indiana
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Fund Name	Local Road & Bridge Grant	Fund Number	265
Fund Type	Special Revenue	Date Updated	7/21/2017
Control	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
Revenue							
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%
Total Revenue	2,000,000	-	2,000,000	-	-	-	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	2,000,000	-	-	-	-	2,000,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,000,000	-	-	-	-	2,000,000	0%
Net	-	-	2,000,000	-	-	(2,000,000)	
Cash Balance			2,000,000	-			

Fund Purpose:

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

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

Explain Significant Spending on Capital Projects Below:

City of South Bend, Indiana
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Fund Name	Eastrace Waterway	Fund Number	271
Fund Type	Special Revenue	Date Updated	7/21/2017
Control	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
Revenue							
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	2	6	7	-	16	28%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	22	2	6	7	-	16	28%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	1,367	-	-	-	1,353	14	99%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,367	-	-	-	1,353	14	99%
Net	(1,345)	2	6	7	(1,353)	2	
Cash Balance			1,353	1,342			

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
Monthly Financial Report
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Fund Name	Morris PAC / Palais Royale Marketing	Fund Number	273
Fund Type	Special Revenue	Date Updated	7/21/2017
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	18,000	3,890	7,021	8,318	-	10,979	39%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	300	60	201	158	-	99	67%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	18,300	3,950	7,222	8,476	-	11,078	39%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	21,675	-	5,673	2,457	-	16,002	26%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	21,675	-	5,673	2,457	-	16,002	26%
Net	(3,375)	3,950	1,550	6,020	-	(4,925)	
Cash Balance			48,637	36,372			

Fund Purpose:

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

Explain Significant Spending on Capital Projects Below:

**City of South Bend, Indiana
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Fund Name	Police Block Grants	Fund Number	280
Fund Type	Special Revenue	Date Updated	7/18/2017
Control	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
Revenue							
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	5	17	19	-	33	35%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	50	5	17	19	-	33	35%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	50	5	17	19	-	33	
Cash Balance			3,903	3,869			

Fund Purpose:

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

Justice Assistance Grant 2009-SB-B9-1280 was essentially completed in 2014.

Explain Significant Spending on Capital Projects Below:

**City of South Bend, Indiana
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Fund Name	Economic Develop Commission-Revenue Bonds	Fund Number	281
Fund Type	Special Revenue	Date Updated	7/21/2017
Control	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
Revenue							
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	36	124	134	-	76	62%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	200	36	124	134	-	76	62%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	200	36	124	134	-	76	
Cash Balance			27,736	27,496			

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

Explain Significant Spending on Capital Projects Below:

**City of South Bend, Indiana
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Fund Name	HAZMAT	Fund Number	289
Fund Type	Special Revenue	Date Updated	7/18/2017
Control	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
Revenue							
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	-	30	114	156	-	(114)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	10,000	30	114	156	-	9,886	1%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	10,431	-	4,742	1,170	57	5,632	46%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,431	-	4,742	1,170	57	5,632	46%
Net	(431)	30	(4,628)	(1,014)	(57)	4,254	
Cash Balance			22,146	31,048			

Fund Purpose:

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

Explain Significant Spending on Capital Projects Below:

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

**City of South Bend, Indiana
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Fund Name	Indiana River Rescue	Fund Number	291
Fund Type	Special Revenue	Date Updated	7/18/2017
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	45,000	10,800	64,800	53,700	-	(19,800)	144%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	500	189	664	525	-	(164)	133%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	45,500	10,989	65,464	54,225	-	(19,964)	144%
Expenditures							
Personnel	15,500	346	1,500	1,385	777	13,223	15%
Supplies	16,849	784	2,302	4,745	-	14,547	14%
Services	85,000	20,169	53,638	11,986	21,488	9,874	88%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	117,349	21,299	57,439	18,115	22,265	37,645	68%
Net	(71,849)	(10,310)	8,024	36,109	(22,265)	(57,609)	
Cash Balance			169,035	131,554			

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

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:

**City of South Bend, Indiana
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Fund Name	Police Grants	Fund Number	292
Fund Type	Special Revenue	Date Updated	7/18/2017
Control	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
Revenue							
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%
Total Revenue	-	-	-	-	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	10,805	-	5,587	33,239	27,347	(22,129)	305%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,805	-	5,587	33,239	27,347	(22,129)	305%
Net	(10,805)	-	(5,587)	(33,239)	(27,347)	22,129	
Cash Balance			71,041	87,957			

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

**City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Regional Police Academy	Fund Number	294
Fund Type	Special Revenue	Date Updated	7/18/2017
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	20,000	175	15,275	18,600	-	4,725	76%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	500	113	373	392	-	127	75%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,000	-	50	-	-	1,950	3%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	22,500	288	15,698	18,992	-	6,802	70%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	1,500	-	574	100	-	926	38%
Services	21,000	3,776	5,763	3,362	-	15,237	27%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	22,500	3,776	6,337	3,462	-	16,163	28%
Net	-	(3,488)	9,361	15,530	-	(9,361)	
Cash Balance			85,436	85,748			

Fund Purpose:

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

Explain Significant Spending on Capital Projects Below:

City of South Bend, Indiana
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Fund Name	COPS MORE Grant	Fund Number	295
Fund Type	Special Revenue	Date Updated	7/18/2017
Control	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
Revenue							
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	194	875	619	-	1,125	44%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	3,250	-	-	-	-	3,250	0%
Other Income	64,500	860	49,919	26,480	-	14,581	77%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	123,500	1,054	50,794	34,418	-	72,707	41%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	110,467	-	23,860	4,010	40,066	46,541	58%
Services	153,300	240	111,958	23,927	1,240	40,102	74%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	263,767	240	135,818	27,937	41,306	86,643	67%
Net	(140,267)	814	(85,024)	6,481	(41,306)	(13,936)	
Cash Balance			152,400	128,039			

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:

**City of South Bend, Indiana
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Fund Name	Police Federal Drug Enforcement	Fund Number	299
Fund Type	Special Revenue	Date Updated	7/18/2017
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	30,000	-	-	1,093	-	30,000	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	168	954	667	-	46	95%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,000	-	-	-	-	1,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	32,000	168	954	1,761	-	31,046	3%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	89,337	-	34,337	6,965	-	55,000	38%
Services	62,000	3,172	16,372	1,290	-	45,628	26%
Debt Service	-	-	-	-	-	-	0%
Capital	45,000	-	-	3,787	-	45,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	196,337	3,172	50,710	12,042	-	145,627	26%
Net	(164,337)	(3,004)	(49,756)	(10,281)	-	(114,581)	
Cash Balance			176,302	242,470			

Fund Purpose:

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

In the first quarter of 2017, workstations (\$11k) and surveillance cameras (\$23k) were purchased within the supplies budget. Additionally, \$13,200 of the services budget was spent on SWAT training.

Explain Significant Spending on Capital Projects Below:

City of South Bend, Indiana
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June 30, 2017

Fund Name	County Option Income Tax	Fund Number	404
Fund Type	Special Revenue	Date Updated	7/21/2017
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	10,459,265	871,605	5,229,633	4,727,012	-	5,229,632	50%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	95,000	10,739	38,605	55,899	-	56,395	41%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	409,574	4,462	370,364	423,296	-	39,210	90%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	10,963,839	886,807	5,638,602	5,206,206	-	5,325,237	51%
Expenditures							
Personnel	-	-	-	264,388	-	-	0%
Supplies	1,234,438	48,969	449,200	388,359	9,454	775,783	37%
Services	5,717,611	381,762	2,715,148	3,808,629	494,954	2,507,509	56%
Debt Service	1,162,337	100,150	678,246	1,476,267	-	484,091	58%
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%
Total Expenditures	12,071,593	530,881	5,413,578	6,696,826	712,720	5,945,295	51%
Net	(1,107,754)	355,926	225,025	(1,490,620)	(712,720)	(620,058)	
Cash Balance			9,158,174	10,989,091			

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.

**City of South Bend, Indiana
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Fund Name	Economic Development Income Tax	Fund Number	408
Fund Type	Special Revenue	Date Updated	7/21/2017
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	10,433,361	866,667	5,233,357	4,797,301	-	5,200,004	50%
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	14,641	50,914	48,815	-	9,086	85%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	1,137	1,137	268	-	(1,137)	0%
Transfers In	735,236	-	735,240	-	-	(4)	100%
Total Revenue	11,733,257	882,446	6,525,308	5,351,045	-	5,207,949	56%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	83	-	-	526	83	-	100%
Services	4,404,649	26,380	1,543,679	484,270	1,904,962	956,008	78%
Debt Service	384,256	31,986	227,218	661,999	-	157,038	59%
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%
Total Expenditures	11,559,184	58,366	5,134,962	3,725,529	1,905,045	4,519,177	61%
Net	174,073	824,079	1,390,346	1,625,516	(1,905,045)	688,772	
Cash Balance			12,551,169	11,505,975			

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.

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Fund Name	Urban Development Action Grant	Fund Number	410
Fund Type	Special Revenue	Date Updated	7/18/2017
Control	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
Revenue							
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	689	2,485	2,733	-	3,626	41%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,110	689	2,485	2,733	-	3,626	41%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	126,144	-	62,515	146,068	-	63,629	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	126,144	-	62,515	146,068	-	63,629	50%
Net	(120,034)	689	(60,031)	(143,335)	-	(60,003)	
Cash Balance			532,446	487,066			

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:

Explain Significant Spending on Capital Projects Below:

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Fund Name	Project Releaf	Fund Number	655
Fund Type	Special Revenue	Date Updated	7/21/2017
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	440,153	37,156	221,371	226,779	-	218,782	50%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,403	1,059	3,866	4,449	-	537	88%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	444,556	38,215	225,237	231,228	-	219,319	51%
Expenditures							
Personnel	49,851	-	-	-	-	49,851	0%
Supplies	4,344	-	876	-	-	3,468	20%
Services	49,001	3,165	19,505	18,715	-	29,496	40%
Debt Service	72,220	-	36,109	36,109	-	36,111	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	350,000	-	175,000	350,000	-	175,000	50%
Total Expenditures	525,416	3,165	231,490	404,824	-	293,926	44%
Net	(80,860)	35,050	(6,253)	(173,596)	-	(74,607)	
Cash Balance			868,898	744,288			

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

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:

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Fund Name	Police K-9 Unit	Fund Number	705
Fund Type	Special Revenue	Date Updated	7/18/2017
Control	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
Revenue							
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	4	13	19	-	7	64%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	-	-	-	2,000	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,020	4	13	19	-	2,007	1%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	2,020	-	-	-	-	2,020	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,020	-	-	-	-	2,020	0%
Net	-	4	13	19	-	(13)	
Cash Balance			2,871	3,888			

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
Monthly Financial Report
June 30, 2017**

Fund Name	Football Hall of Fame Debt Service	Fund Number	313
Fund Type	City Debt Service	Date Updated	7/21/2017
Control	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
Revenue							
Property Taxes	827,000	451,820	451,820	744,230	-	375,180	55%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	67,000	22,945	22,945	34,112	-	44,055	34%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	300	12	109	0	-	191	36%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	56,058	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	894,300	474,777	474,874	834,400	-	419,426	53%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	1,268,999	-	631,735	636,000	-	637,264	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,268,999	-	631,735	636,000	-	637,264	50%
Net	(374,699)	474,777	(156,861)	198,400	-	(217,838)	
Cash Balance			135,933	209,796			

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
Monthly Financial Report
June 30, 2017**

Fund Name	South Bend Building Corp	Fund Number	755
Fund Type	City Debt Service	Date Updated	7/21/2017
Control	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
Revenue							
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	169	597	-	-	3,403	15%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	2,639,214	-	1,326,750	-	-	1,312,464	50%
Total Revenue	2,643,214	169	1,327,347	-	-	1,315,867	50%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	2,643,214	-	1,437,970	-	-	1,205,244	54%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,643,214	-	1,437,970	-	-	1,205,244	54%
Net	-	169	(110,623)	-	-	110,623	
Cash Balance			651,466	-			

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
Monthly Financial Report
June 30, 2017**

Fund Name	Parks Bond Debt Service	Fund Number	757
Fund Type	City Debt Service	Date Updated	7/19/2017
Control	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
Revenue							
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	114	457	-	-	543	46%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	390,482	63,972	194,232	-	-	196,250	50%
Total Revenue	391,482	64,086	194,689	-	-	196,793	50%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	391,482	-	198,566	-	-	192,916	51%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	391,482	-	198,566	-	-	192,916	51%
Net	-	64,086	(3,876)	-	-	3,876	
Cash Balance			558,066	-			

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
Monthly Financial Report
June 30, 2017**

Fund Name	Professional Sports Development	Fund Number	377
Fund Type	Capital Project	Date Updated	7/21/2017
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	700,000	-	224,912	456,843	-	475,088	32%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	214	913	1,536	-	1,087	46%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	30,000	-	17,864	24,026	-	12,136	60%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	732,000	214	243,689	482,406	-	488,311	33%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	827,955	-	468,440	473,088	-	359,515	57%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	827,955	-	468,440	473,088	-	359,515	57%
Net	(95,955)	214	(224,751)	9,318	-	128,796	
Cash Balance			172,527	436,692			

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
Monthly Financial Report
June 30, 2017

Fund Name	Coveleski Stadium Capital	Fund Number	401
Fund Type	Capital Project	Date Updated	7/19/2017
Control	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
Revenue							
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	104	393	348	-	507	44%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	40,900	104	393	348	-	40,507	1%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	30,000	-	13,111	22,000	11,299	5,590	81%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	30,000	-	13,111	22,000	11,299	5,590	81%
Net	10,900	104	(12,719)	(21,652)	(11,299)	34,918	
Cash Balance			77,816	60,902			

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

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

Explain Significant Spending on Capital Projects Below:

City of South Bend, Indiana
Monthly Financial Report
June 30, 2017

Fund Name	Zoo Endowment	Fund Number	403
Fund Type	Capital Project	Date Updated	7/19/2017
Control	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
Revenue							
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	-	151	243	-	49	76%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	200	-	151	243	-	49	76%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	49,688	(3,549)	50,049	-	-	(361)	101%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	49,688	(3,549)	50,049	-	-	(361)	101%
Net	(49,488)	3,549	(49,898)	243	-	410	
Cash Balance			-	49,688			

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

Explain Significant Revenue and Expenditure Changes/Variations Below:
In the past few years, several endowments that were funding this fund were liquidated, resulting in a drop in revenues to this fund. This fund is now empty and will have no more activity.

Explain Significant Spending on Capital Projects Below:
The 2017 capital budget is for the re-paving of the zoo parking lot.

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Fund Name	Park Nonreverting Capital	Fund Number	405
Fund Type	Capital Project	Date Updated	7/19/2017
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	26,000	1,013	3,601	3,431	-	22,399	14%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,000	219	844	2,034	-	3,156	21%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	100,000	-	50,000	-	-	50,000	50%
Other Income	22,000	-	4,000	-	-	18,000	18%
Transfers In	287,850	-	-	-	-	287,850	0%
Total Revenue	439,850	1,232	58,445	5,465	-	381,405	13%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	92,326	51	47,569	29,504	13,232	31,525	66%
Services	63,288	-	4,954	37,055	4,266	54,068	15%
Debt Service	-	-	-	-	-	-	0%
Capital	357,410	71,829	164,224	23,181	15,508	177,678	50%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	513,024	71,879	216,748	89,740	33,006	263,271	49%
Net	(73,174)	(70,647)	(158,303)	(84,275)	(33,006)	118,135	
Cash Balance			173,234	388,661			

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.

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Fund Name	Cumulative Capital Development	Fund Number	406
Fund Type	Capital Project	Date Updated	7/21/2017
Control	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
Revenue							
Property Taxes	444,000	240,635	240,635	240,590	-	203,365	54%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	37,500	18,332	18,332	18,038	-	19,168	49%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	3,000	558	2,114	2,333	-	886	70%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	26,520	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	484,500	259,526	261,081	287,480	-	223,419	54%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	476,500	-	289,627	361,467	-	186,873	61%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	476,500	-	289,627	361,467	-	186,873	61%
Net	8,000	259,526	(28,546)	(73,987)	-	36,546	
Cash Balance			551,768	497,973			

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:

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Fund Name	Cumulative Capital Improvement	Fund Number	407
Fund Type	Capital Project	Date Updated	7/21/2017
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	408,000	116,697	266,697	271,494	-	141,303	65%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	446	1,583	1,446	-	417	79%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	25,000	-	-	-	-	25,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	435,000	117,143	268,279	272,941	-	166,721	62%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	372,250	-	185,125	184,125	-	187,125	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	372,250	-	185,125	184,125	-	187,125	50%
Net	62,750	117,143	83,154	88,816	-	(20,404)	
Cash Balance			461,400	400,047			

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:

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Fund Name	Major Moves Construction	Fund Number	412
Fund Type	Capital Project	Date Updated	7/18/2017
Control	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
Revenue							
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	3,844	12,107	11,256	-	12,893	48%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,028,786	-	596,589	707,598	-	432,197	58%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,053,786	3,844	608,696	718,855	-	445,090	58%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,468,808	-	1,514	9,368	1,332,915	134,379	91%
Debt Service	-	-	-	-	-	-	0%
Capital	1,001,900	-	-	581,614	241,900	760,001	24%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,470,708	-	1,514	590,982	1,574,814	894,380	64%
Net	(1,416,922)	3,844	607,182	127,872	(1,574,814)	(449,290)	
Cash Balance			2,971,272	2,284,861			

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.

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Fund Name	Morris Performing Arts Center Capital	Fund Number	416
Fund Type	Capital Project	Date Updated	7/21/2017
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	100,000	2,871	45,125	41,755	-	54,875	45%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,000	806	2,700	2,551	-	1,300	67%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	104,000	3,677	47,825	44,306	-	56,175	46%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	20,958	-	3,199	6,080	960	16,799	20%
Services	80,186	-	817	13,743	1,732	77,637	3%
Debt Service	-	-	-	-	-	-	0%
Capital	300,000	-	-	-	-	300,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	401,144	-	4,016	19,824	2,692	394,436	2%
Net	(297,144)	3,677	43,809	24,482	(2,692)	(338,261)	
Cash Balance			633,642	541,208			

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.

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Fund Name	Community Revitalization Enhancement District	Fund Number	434
Fund Type	Capital Project	Date Updated	7/21/2017
Control	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
Revenue							
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	-	-	-	330	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	330	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	-	-	-	330	-	-	
Cash Balance				2,734			

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:

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Palais Royale Historic Preservation	Fund Number	450
Fund Type	Capital Project	Date Updated	7/21/2017
Control	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
Revenue							
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	125	426	382	-	174	71%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	16,500	1,410	4,742	5,597	-	11,758	29%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	17,100	1,534	5,168	5,979	-	11,932	30%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	5,000	-	-	-	627	4,373	13%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,000	-	-	-	627	4,373	13%
Net	12,100	1,534	5,168	5,979	(627)	7,559	
Cash Balance			98,079	82,393			

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.

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Fund Name	Football Hall of Fame Capital	Fund Number	677
Fund Type	Capital Project	Date Updated	7/21/2017
Control	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
Revenue							
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	612	2,174	2,453	-	2,826	43%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	48,709	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,000	612	2,174	51,161	-	2,826	43%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	81,091	2,638	29,304	35,618	12,374	39,413	51%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	81,091	2,638	29,304	35,618	12,374	39,413	51%
Net	(76,091)	(2,027)	(27,130)	15,543	(12,374)	(36,587)	
Cash Balance			468,309	519,180			

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:

City of South Bend, Indiana
Monthly Financial Report
June 30, 2017

Fund Name	Equipment/Vehicle Leasing	Fund Number	750
Fund Type	Capital Project	Date Updated	7/21/2017
Control	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
Revenue							
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	532	1,640	-	-	360	82%
Bond Proceeds	5,499,000	-	2,916,500	-	-	2,582,500	53%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,501,000	532	2,918,140	-	-	2,582,860	53%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	230,000	-	-	-	-	230,000	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	5,270,000	128,509	1,802,641	-	1,679,688	1,787,671	66%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,500,000	128,509	1,802,641	-	1,679,688	2,017,671	63%
Net	1,000	(127,978)	1,115,499	-	(1,679,688)	565,189	
Cash Balance			4,293,393	-			

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

**City of South Bend, Indiana
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Fund Name	Parks Bond Capital	Fund Number	751
Fund Type	Capital Project	Date Updated	7/19/2017
Control	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
Revenue							
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	632	2,541	-	-	4,959	34%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	7,500	632	2,541	-	-	4,959	34%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	60,000	840	840	-	41,510	17,650	71%
Services	200,000	-	-	-	284,279	(84,279)	142%
Debt Service	-	-	-	-	-	-	0%
Capital	3,240,000	110,706	545,482	-	-	2,694,518	17%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,500,000	111,546	546,322	-	325,789	2,627,889	25%
Net	(3,492,500)	(110,914)	(543,782)	-	(325,789)	(2,622,929)	
Cash Balance			3,793,417				

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.

The overage in Services expenditures will be researched in July.

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.

**City of South Bend, Indiana
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Fund Name	Smart Streets Bond Capital	Fund Number	753
Fund Type	Capital Project	Date Updated	7/21/2017
Control	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
Revenue							
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	606	2,962	-	-	14,038	17%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	17,000	606	2,962	-	-	14,038	17%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	1,500	1,500	-	-	(1,500)	0%
Debt Service	-	-	-	-	-	-	0%
Capital	10,000,000	340,206	2,742,248	-	-	7,257,752	27%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,000,000	341,706	2,743,748	-	-	7,256,252	27%
Net	(9,983,000)	(341,100)	(2,740,786)	-	-	(7,242,214)	
Cash Balance			3,188,667				

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.

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Fund Name	Emergency Medical Services Capital	Fund Number	287
Fund Type	Enterprise	Date Updated	7/18/2017
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	75,000	-	-	-	-	75,000	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	4,410,349	-	1,798,417	1,307,757	-	2,611,932	41%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	10,000	6,015	18,555	15,422	-	(8,555)	186%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,495,349	6,015	1,816,972	1,323,178	-	2,678,377	40%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,075,099	471,088	546,288	385,775	108,810	420,001	61%
Debt Service	729,756	126	297,231	-	-	432,525	41%
Capital	2,186,611	76,750	613,449	610,856	1,121,457	451,705	79%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,991,466	547,964	1,456,968	996,631	1,230,267	1,304,231	67%
Net	503,883	(541,949)	360,004	326,547	(1,230,267)	1,374,146	
Cash Balance			3,989,538	2,898,788			

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 & 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. In June a payment of \$471,088 was made to Indiana State Medicaid for a cost reimbursement program.

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Fund Name	Emergency Medical Services Operating	Fund Number	288
Fund Type	Enterprise	Date Updated	7/18/2017
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	6,327,512	648,375	2,610,977	2,745,022	-	3,716,535	41%
Fines, Forfeitures, and Fees	2,500	-	1,000	1,300	-	1,500	40%
Interest Earnings	15,000	2,096	7,569	11,005	-	7,431	50%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	750	-	-	(750)	0%
Other Income	5,000	-	597	74,760	-	4,403	12%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,350,012	650,471	2,620,892	2,832,087	-	3,729,120	41%
Expenditures							
Personnel	5,180,304	564,598	2,313,721	2,142,961	-	2,866,583	45%
Supplies	358,825	22,601	156,282	139,176	29,479	173,064	52%
Services	577,692	15,309	218,650	190,052	8,559	350,484	39%
Debt Service	1,093	-	318	287,154	1,729	(954)	187%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,117,914	602,509	2,688,971	2,759,342	39,767	3,389,176	45%
Net	232,098	47,962	(68,079)	72,745	(39,767)	339,944	
Cash Balance			1,689,338	2,186,078			

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

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.

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Fund Name	Consolidated Building Fund	Fund Number	600
Fund Type	Enterprise	Date Updated	7/18/2017
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	70,500	9,168	43,968	40,313	-	26,532	62%
Charges for Services	1,432,350	220,121	793,367	676,613	-	638,983	55%
Fines, Forfeitures, and Fees	280,000	25,398	50,407	30,124	-	229,593	18%
Interest Earnings	11,000	3,918	12,338	9,520	-	(1,338)	112%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	4,000	-	-	557	-	4,000	0%
Other Income	11,300	3	2,774	8,558	-	8,526	25%
Transfers In	2,167,316	-	1,083,658	527,517	-	1,083,658	50%
Total Revenue	3,976,466	258,607	1,986,511	1,293,201	-	1,989,955	50%

Expenditures							
Personnel	2,683,460	284,325	1,251,155	1,099,547	-	1,432,305	47%
Supplies	113,282	5,081	51,014	31,665	15,780	46,488	59%
Services	905,868	60,342	392,653	299,330	41,646	471,569	48%
Debt Service	75,210	167	29,192	18,960	1,218	44,800	40%
Capital	-	-	-	70,285	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,777,820	349,915	1,724,014	1,519,786	58,645	1,995,161	47%

Net	198,646	(91,308)	262,498	(226,584)	(58,645)	(5,207)	
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Cash Balance			2,881,919	1,670,022			
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Staffing	Budget	Actual
<i>Code Enforcement (600-1201)/Animal Control (600-1207)</i>		
Full Time	23.00	23.00
Part-Time /Seasonal/Temporary	1.50	1.50
<i>Building Department (600-1306)</i>		
Full Time	14.00	14.00
Part-Time /Seasonal/Temporary	0.50	0.50
Total	39.00	39.00

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.

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Fund Name	Parking Garages	Fund Number	601
Fund Type	Enterprise	Date Updated	7/19/2017
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	1,000,629	65,973	593,773	491,248	-	406,856	59%
Fines, Forfeitures, and Fees	99,000	4,590	27,268	32,286	-	71,732	28%
Interest Earnings	12,000	1,453	4,679	3,330	-	7,321	39%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	11,282	-	296	7	-	10,986	3%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,122,911	72,016	626,017	526,871	-	496,894	56%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,208,218	80,587	401,312	411,359	532,761	274,145	77%
Debt Service	-	-	-	-	-	-	0%
Capital	39,036	-	-	-	39,036	-	100%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,247,254	80,587	401,312	411,359	571,797	274,145	78%
Net	(124,343)	(8,571)	224,705	115,512	(571,797)	222,749	
Cash Balance			1,195,116	756,129			

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:

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Fund Name	Solid Waste Operations	Fund Number	610
Fund Type	Enterprise	Date Updated	7/21/2017
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	5,746,175	454,607	2,625,349	2,784,514	-	3,120,826	46%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,500	806	1,885	1,479	-	615	75%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	50,800	229	51,000	27,243	-	(200)	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,799,475	455,642	2,678,234	2,813,237	-	3,121,241	46%
Expenditures							
Personnel	1,781,122	173,939	820,724	705,889	-	960,398	46%
Supplies	187,532	17,681	114,016	85,158	7,582	65,933	65%
Services	2,848,943	204,041	1,181,248	1,443,400	234,485	1,433,210	50%
Debt Service	9,700	-	-	9,700	-	9,700	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	835,613	290,000	493,600	262,000	-	342,013	59%
Total Expenditures	5,662,910	685,660	2,609,589	2,506,147	242,068	2,811,254	50%
Net	136,565	(230,018)	68,645	307,089	(242,068)	309,988	
Cash Balance			301,663	522,624			

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

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.

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Fund Name	Solid Waste Capital	Fund Number	611
Fund Type	Enterprise	Date Updated	7/21/2017
Control	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
Revenue							
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	4	489	433	-	211	70%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	835,613	290,000	493,600	262,000	-	342,013	59%
Total Revenue	836,313	290,004	494,089	562,433	-	342,224	59%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	1,123,613	219	538,038	377,286	-	585,575	48%
Capital	12,000	-	-	-	-	12,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,135,613	219	538,038	377,286	-	597,575	47%
Net	(299,300)	289,785	(43,949)	185,147	-	(255,351)	
Cash Balance			292,498	185,590			

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.

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Fund Name	Water Works Operations	Fund Number	620
Fund Type	Enterprise	Date Updated	7/14/2017
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	15,570,122	1,336,622	6,852,156	7,055,500	-	8,717,966	44%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	35,000	3,320	12,779	16,783	-	22,221	37%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	83,000	46	19,412	40,743	-	63,588	23%
Transfers In	62,500	16,478	30,671	18,419	-	31,829	49%
Total Revenue	15,750,622	1,356,466	6,915,018	7,131,445	-	8,835,604	44%
Expenditures							
Personnel	5,604,157	547,981	2,557,551	2,417,090	3,099	3,043,507	46%
Supplies	1,727,233	60,703	555,907	517,395	214,096	957,229	45%
Services	5,995,181	332,766	2,222,074	2,029,527	568,816	3,204,291	47%
Debt Service	328,853	772	112,985	10,151	2,282	213,586	35%
Capital	-	-	-	-	-	-	0%
Transfers Out	4,071,830	351,577	2,107,739	2,172,615	-	1,964,091	52%
Total Expenditures	17,727,254	1,293,799	7,556,257	7,146,778	788,293	9,382,704	47%
Net	(1,976,632)	62,667	(641,239)	(15,333)	(788,293)	(547,099)	
Cash Balance			2,912,144	3,629,997			

Staffing	Budget	Actual
Full Time	71.00	68.00
Part-Time /Seasonal/Temporary	3.56	3.50
Total	74.56	71.50

Fund Purpose:

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

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

Pumpage for the year is down by 83.1 MG which is triggering a lower percentage of service revenue. Other income 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.

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Fund Name	Water Works Capital	Fund Number	622
Fund Type	Enterprise	Date Updated	7/14/2017
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	15,000	2,956	10,849	14,124	-	4,151	72%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	15,000	2,956	10,849	14,124	-	4,151	72%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	1,414,466	17,201	338,284	6,750	154,706	921,477	35%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,414,466	17,201	338,284	6,750	154,706	921,477	35%
Net	(1,399,466)	(14,244)	(327,435)	7,374	(154,706)	(917,326)	
Cash Balance			2,260,081	2,887,782			

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
 Hydraulic Breaker-Loader 586 (1) \$11,843
 WIP:
 North Station Well #1 Replacement /Eng Design - \$36,726

Encumb:
 1 Ton 2WD Dump Truck (1) \$48,493
 Ford Transit Connect Cargo Van (3) \$68,247
 North Station Well #1 Replacement Project - \$37,966

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Fund Name	Water Works Customer Deposit	Fund Number	624
Fund Type	Enterprise	Date Updated	7/14/2017
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	15,000	1,965	6,867	7,434	-	8,133	46%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	15,000	1,965	6,867	7,434	-	8,133	46%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	15,000	1,965	6,582	5,466	-	8,418	44%
Total Expenditures	15,000	1,965	6,582	5,466	-	8,418	44%
Net	-	-	285	1,968	-	(285)	
Cash Balance			1,506,911	1,531,149			

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:

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Fund Name	Water Works Sinking	Fund Number	625
Fund Type	Enterprise	Date Updated	7/14/2017
Control	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
Revenue							
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	1,127	3,039	2,295	-	5,461	36%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	12,750	12,750	-	-	(12,750)	0%
Transfers In	2,046,391	164,000	984,000	852,525	-	1,062,391	48%
Total Revenue	2,054,891	177,878	999,789	854,820	-	1,055,102	49%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	2,046,391	254,184	254,184	346,264	-	1,792,207	12%
Capital	-	-	-	-	-	-	0%
Transfers Out	8,500	1,127	3,030	2,289	-	5,471	36%
Total Expenditures	2,054,891	255,311	257,214	348,553	-	1,797,677	13%
Net	-	(77,434)	742,575	506,267	-	(742,575)	
Cash Balance			792,733	510,672			

Fund Purpose:

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

Biannual installments are disbursed at the end of June and December. June's payment includes 50% of the annual interest and December's payment comprises the rest of the interest and all of the principal. In June, the remaining funds in the 2016 Refunding cost of issuance account was returned. A Budget Transfer Form A will be submitted to amend the revenue budget.

Explain Significant Spending on Capital Projects Below:

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Fund Name	Water Works Bond Reserve	Fund Number	626
Fund Type	Enterprise	Date Updated	7/14/2017
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	16,000	1,828	6,432	7,901	-	9,568	40%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	16,000	1,828	6,432	7,901	-	9,568	40%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	16,000	10,000	10,000	2,050	-	6,000	63%
Total Expenditures	16,000	10,000	10,000	2,050	-	6,000	63%
Net	-	(8,172)	(3,568)	5,850	-	3,568	
Cash Balance			1,423,797	1,645,412			

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.

Explain Significant Spending on Capital Projects Below:

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Fund Name	Water Works Reserve Operations & Maintenance	Fund Number	629
Fund Type	Enterprise	Date Updated	7/14/2017
Control	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
Revenue							
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	3,386	11,514	11,520	-	11,486	50%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	151,500	-	151,272	227,461	-	228	100%
Total Revenue	174,500	3,386	162,786	238,981	-	11,714	93%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	23,000	3,386	11,059	8,614	-	11,941	48%
Total Expenditures	23,000	3,386	11,059	8,614	-	11,941	48%
Net	151,500	-	151,727	230,367	-	(227)	
Cash Balance			2,614,000	2,462,728			

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:

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Fund Name	Sewer Repair Insurance	Fund Number	640
Fund Type	Enterprise	Date Updated	7/21/2017
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	613,924	55,215	320,976	320,590	-	292,948	52%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	7,864	2,327	8,030	8,253	-	(166)	102%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	621,788	57,542	329,006	328,842	-	292,782	53%
Expenditures							
Personnel	219,798	24,929	104,460	71,689	-	115,338	48%
Supplies	37,970	244	10,725	13,687	6,407	20,839	45%
Services	262,444	16,541	153,760	152,693	41,188	67,496	74%
Debt Service	14,297	-	14,218	14,218	-	79	99%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	534,509	41,714	283,163	252,286	47,595	203,751	62%
Net	87,279	15,828	45,843	76,556	(47,595)	89,030	
Cash Balance			1,809,509	1,723,763			

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

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:

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Fund Name	Sewage Works Operations	Fund Number	641
Fund Type	Enterprise	Date Updated	7/21/2017
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	37,020,404	3,192,879	18,845,566	19,689,157	-	18,174,838	51%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	65,000	18,539	64,704	49,330	-	296	100%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	56,500	4,126	19,087	16,895	-	37,413	34%
Transfers In	30,000	6,676	20,893	15,536	-	9,107	70%
Total Revenue	37,171,904	3,222,218	18,950,250	19,770,918	-	18,221,654	51%
Expenditures							
Personnel	7,750,680	788,982	3,546,638	3,121,788	6	4,204,036	46%
Supplies	2,656,812	104,990	632,842	835,657	296,791	1,727,179	35%
Services	15,199,827	593,800	5,012,854	3,888,996	4,820,307	5,366,666	65%
Debt Service	882,869	694	361,498	270,920	-	521,371	41%
Capital	-	-	-	-	-	-	0%
Transfers Out	18,052,147	1,631,332	8,746,744	7,298,111	-	9,305,403	48%
Total Expenditures	44,542,335	3,119,797	18,300,575	15,415,471	5,117,105	21,124,655	53%
Net	(7,370,431)	102,421	649,676	4,355,447	(5,117,105)	(2,903,002)	
Cash Balance			14,251,007	12,603,453			

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

Fund Purpose:

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

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

License & Permits revenue 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.

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Fund Name	Sewage Works Capital	Fund Number	642
Fund Type	Enterprise	Date Updated	7/21/2017
Control	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
Revenue							
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	8,096	28,132	40,337	-	16,868	63%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	400,000	-	400,000	-	-	-	100%
Transfers In	4,442,000	500,000	1,442,000	-	-	3,000,000	32%
Total Revenue	4,887,000	508,096	1,870,132	40,337	-	3,016,868	38%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	8,040,455	335,486	2,823,745	1,470,218	1,867,069	3,349,642	58%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	8,040,455	335,486	2,823,745	1,470,218	1,867,069	3,349,642	58%
Net	(3,153,455)	172,610	(953,613)	(1,429,881)	(1,867,069)	(332,773)	
Cash Balance			6,263,400	7,381,170			

Fund Purpose:

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

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

Explain Significant Spending on Capital Projects Below:

Year to Date totals spent include:
Wastewater Treatment Plant Secondary Improvements \$954,303
Grit & Screening Improvements \$6,248
Calvert St. Lift Station \$287,835
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

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Fund Name	Sewage Works Reserve Operations & Maint.	Fund Number	643
Fund Type	Enterprise	Date Updated	7/21/2017
Control	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
Revenue							
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	6,676	21,748	20,319	-	8,252	72%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	516,755	-	516,755	896,725	-	-	100%
Total Revenue	546,755	6,676	538,503	917,043	-	8,252	98%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	30,000	6,676	20,893	15,536	-	9,107	70%
Total Expenditures	30,000	6,676	20,893	15,536	-	9,107	70%
Net	516,755	-	517,611	901,507	-	(856)	
Cash Balance			5,153,129	4,575,374			

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.

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Fund Name	Sewage Sinking	Fund Number	649
Fund Type	Enterprise	Date Updated	7/21/2017
Control	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
Revenue							
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	5,456	10,902	11,525	-	2,098	84%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	9,164,024	762,798	4,576,785	4,565,356	-	4,587,239	50%
Total Revenue	9,177,024	768,253	4,587,687	4,576,881	-	4,589,337	50%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	9,163,754	249,650	1,081,626	1,148,456	-	8,082,128	12%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	9,163,754	249,650	1,081,626	1,148,456	-	8,082,128	12%
Net	13,270	518,603	3,506,061	3,428,424	-	(3,492,791)	
Cash Balance			4,321,723	4,233,165			

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/Variances 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.

City of South Bend, Indiana
Monthly Financial Report
June 30, 2017

Fund Name	Sewage Debt Service Reserve	Fund Number	653
Fund Type	Enterprise	Date Updated	7/21/2017
Control	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
Revenue							
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	1,877	6,777	1,746	-	(2,377)	154%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,400	1,877	6,777	1,746	-	(2,377)	154%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	4,400	1,877	6,777	1,746	-	(2,377)	
Cash Balance			4,118,410	4,107,370			

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.

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Fund Name	Sewer Bond 2011	Fund Number	659
Fund Type	Enterprise	Date Updated	7/21/2017
Control	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
Revenue							
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	154	1,138	-	(154)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	0	154	1,138	-	(154)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	51,688	-	51,687	-	-	1	100%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	51,688	-	51,687	-	-	1	100%
Net	(51,688)	0	(51,533)	1,138	-	(155)	
Cash Balance			144	233,032			

Fund Purpose:

This fund accounts for expenditures of bond proceeds.

Explain Significant Revenue and Expenditure Changes/Variiances Below:

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

Explain Significant Spending on Capital Projects Below:

From issue late in 2011, this bond has funded numerous projects including:

- Diamond Ave. Trunk Sewer, Phase II \$3.7 million
- East Bank Sewer Separation, Phase II \$2.8 million
- East Bank Sewer Separation, Phase III \$2.3 million
- LaSalle School Area Sewer Separation, \$1.7 million
- East Bank Sewer Separation, Phase III \$545,000
- Southwood Sewer Separation, \$1,438,816
- Diamond Ave. Trunk Sewer, Phase III \$248,000
- St. Joseph River CSO Stabilization \$217,831
- Secondary Clarifier Upgrade \$545,828
- Wastewater Treatment Plant Digester Upgrade \$5,945,471

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Fund Name	Sewer Bond 2012	Fund Number	661
Fund Type	Enterprise	Date Updated	7/21/2017
Control	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
Revenue							
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	3,053	12,292	63,991	-	37,708	25%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	50,000	3,053	12,292	63,991	-	37,708	25%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	250,000	-	-	-	-	250,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	2,760,364	115,454	848,549	3,514,228	2,047,046	(135,231)	105%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,010,364	115,454	848,549	3,514,228	2,047,046	114,769	96%
Net	(2,960,364)	(112,401)	(836,256)	(3,450,236)	(2,047,046)	(77,062)	
Cash Balance			2,050,100	10,629,204			

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

City of South Bend, Indiana
Monthly Financial Report
June 30, 2017

Fund Name	2013A Cost of Issuance Fund	Fund Number	664
Fund Type	Enterprise	Date Updated	7/21/2017
Control	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
Revenue							
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	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	22	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	-	-	-	22	-	-	-
Cash Balance				-	4,528		

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.

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Fund Name	2015 Sewer Bond Issuance	Fund Number	666
Fund Type	Enterprise	Date Updated	7/21/2017
Control	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
Revenue							
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	-	-	-	100	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	100	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	2,500	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	2,500	-	-	0%
Net	-	-	-	(2,400)	-	-	
Cash Balance				6,690			

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.

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Fund Name	Century Center	Fund Number	670
Fund Type	Enterprise	Date Updated	7/21/2017
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	1,275,000	106,250	637,500	656,725	-	637,500	50%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	2,909,311	205,089	1,383,555	1,353,407	-	1,525,756	48%
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%
Total Revenue	4,194,311	311,339	2,022,055	2,017,787	-	2,172,256	48%
Expenditures							
Personnel	2,327,806	238,582	1,139,623	1,107,193	-	1,188,183	49%
Supplies	513,040	54,305	280,080	314,081	-	232,960	55%
Services	1,144,768	89,756	563,399	604,483	-	581,369	49%
Debt Service	-	-	-	-	-	-	0%
Capital	126,529	-	-	-	-	126,529	0%
Transfers Out	82,167	-	-	79,676	-	82,167	0%
Total Expenditures	4,194,310	382,643	1,983,102	2,105,433	-	2,211,208	47%
Net	1	(71,304)	38,953	(87,646)	-	(38,952)	
Cash Balance			1,562,939	1,331,720			

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:

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Fund Name	Century Center Capital	Fund Number	671
Fund Type	Enterprise	Date Updated	7/21/2017
Control	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
Revenue							
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	71	430	489	-	320	57%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	750	71	430	489	-	320	57%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	95,153	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	95,153	-	-	0%
Net	750	71	430	(94,664)	-	320	
Cash Balance			866,416	907,408			

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:

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Fund Name	Century Center Energy Conservation Debt Svc	Fund Number	672
Fund Type	Enterprise	Date Updated	7/21/2017
Control	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
Revenue							
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	26	107,746	-	110,104	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	82,167	-	-	79,676	-	82,167	0%
Total Revenue	192,297	4	26	187,422	-	192,271	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	192,297	-	95,128	140,609	-	97,169	49%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	192,297	-	95,128	140,609	-	97,169	49%
Net	-	4	(95,102)	46,813	-	95,102	
Cash Balance			(38,049)	96,845			

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:

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Fund Name	Central Services	Fund Number	222
Fund Type	Internal Service	Date Updated	7/18/2017
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	11,400	-	272	790	-	11,128	2%
Charges for Services	3,754,119	260,785	1,556,424	1,496,348	-	2,197,695	41%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	6,800	1,389	4,543	5,456	-	2,257	67%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	10,000	-	-	-	-	10,000	0%
Other Income	4,526,250	324,671	2,268,580	2,191,400	-	2,257,670	50%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	8,308,569	586,845	3,829,819	3,693,994	-	4,478,750	46%
Expenditures							
Personnel	3,288,165	302,460	1,422,959	1,223,307	-	1,865,206	43%
Supplies	170,652	6,507	71,416	69,271	15,219	84,017	51%
Services	4,803,470	283,677	2,317,507	2,202,018	1,433,399	1,052,564	78%
Debt Service	15,656	835	7,866	5,361	1,255	6,536	58%
Capital	-	-	-	-	-	-	0%
Transfers Out	286,700	-	-	-	-	286,700	0%
Total Expenditures	8,564,643	593,479	3,819,747	3,499,958	1,449,872	3,295,024	62%
Net	(256,074)	(6,634)	10,071	194,036	(1,449,872)	1,183,727	
Cash Balance			1,401,381	1,646,292			

Staffing	Budget	Actual
Full Time	42.00	39.00
Part-Time /Seasonal/Temporary	2.00	2.00
Total	44.00	41.00

Fund Purpose:

The Central Services Division consists of six cost centers that provide a variety of services to other city departments, along with several local county, state and federal agencies.

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

In June we had 1,566 vehicle repairs. Average Fuel prices for June is \$1.67 for Unleaded and \$1.66 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 \$1.48. 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
Monthly Financial Report
June 30, 2017**

Fund Name	Central Services Capital	Fund Number	224
Fund Type	Internal Service	Date Updated	7/18/2017
Control	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
Revenue							
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	105	427	807	-	473	47%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	286,700	-	-	-	-	286,700	0%
Total Revenue	287,600	105	427	807	-	287,173	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	28,000	11,786	21,572	12,799	1,653	4,775	83%
Services	69,025	-	21,762	-	14,977	32,286	53%
Debt Service	-	-	-	-	-	-	0%
Capital	229,000	-	-	137,820	-	229,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	326,025	11,786	43,335	150,619	16,629	266,061	18%
Net	(38,425)	(11,681)	(42,908)	(149,812)	(16,629)	21,112	
Cash Balance			69,254	39,481			

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.

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Fund Name	Liability Insurance	Fund Number	226
Fund Type	Internal Service	Date Updated	7/21/2017
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	2,927,591	246,749	1,462,988	1,107,762	-	1,464,603	50%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	30,000	6,349	21,298	22,665	-	8,702	71%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	600,000	900	36,642	13,615	-	563,358	6%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,557,591	253,998	1,520,928	1,144,042	-	2,036,663	43%
Expenditures							
Personnel	268,799	29,003	135,592	96,076	-	133,207	50%
Supplies	21,062	2,250	6,693	5,531	3,151	11,218	47%
Services	3,297,725	83,029	1,497,841	1,042,805	58,826	1,741,058	47%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,587,586	114,282	1,640,126	1,144,412	61,977	1,885,483	47%
Net	(29,995)	139,716	(119,198)	(370)	(61,977)	151,180	
Cash Balance			4,488,097	4,524,876			

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

Fund Purpose:

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

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

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

Explain Significant Spending on Capital Projects Below:

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Fund Name	Take Home Vehicle Police	Fund Number	278
Fund Type	Internal Service	Date Updated	7/18/2017
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	26,550	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,000	977	3,376	3,228	-	624	84%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	26,550	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,000	977	3,376	56,328	-	624	84%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	(260)	(440)	-	-	440	0%
Services	10,000	-	972	53	-	9,028	10%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,000	(260)	532	53	-	9,468	5%
Net	(6,000)	1,237	2,845	56,275	-	(8,845)	
Cash Balance			755,696	697,747			

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:

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Fund Name	IT / Innovation / 311 Call Center	Fund Number	279
Fund Type	Internal Service	Date Updated	7/21/2017
Control	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
Revenue							
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	2,583,726	236,969	-	2,621,308	50%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,205,034	430,621	2,583,726	236,969	-	2,621,308	50%
Expenditures							
Personnel	2,053,699	208,349	910,097	217,629	-	1,143,602	44%
Supplies	981,191	4,755	31,930	1,612	13,138	936,123	5%
Services	2,006,824	60,104	758,189	17,728	483,863	764,772	62%
Debt Service	163,320	5,284	71,960	-	-	91,360	44%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,205,034	278,491	1,772,176	236,969	497,001	2,935,857	44%
Net	-	152,130	811,550	0	(497,001)	(314,549)	
Cash Balance			812,105		-		

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

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:

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Fund Name	Self-Funded Employee Benefits	Fund Number	711
Fund Type	Internal Service	Date Updated	7/21/2017
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	17,755,850	1,483,231	8,900,923	8,281,401	-	8,854,927	50%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	40,000	11,573	36,261	23,847	-	3,739	91%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	4,563	389	4,952	611,479	-	(389)	109%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	17,800,413	1,495,193	8,942,135	8,916,727	-	8,858,278	50%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	78,935	1,651	52,363	16,858	21,191	5,382	93%
Services	1,217,190	493	565,245	804,057	537,856	114,089	91%
Insurance	16,507,075	1,724,028	6,739,868	7,596,366	58,994	9,708,213	41%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	17,803,200	1,726,172	7,357,476	8,417,280	618,040	9,827,684	45%
Net	(2,787)	(230,979)	1,584,659	499,446	(618,040)	(969,406)	
Cash Balance			8,315,475	4,872,210			

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
Monthly Financial Report
June 30, 2017**

Fund Name	Unemployment Compensation	Fund Number	713
Fund Type	Internal Service	Date Updated	7/21/2017
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	81,000	-	-	39,442	-	81,000	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	339	1,230	1,306	-	770	61%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	83,000	339	1,230	40,748	-	81,770	1%
Expenditures							
Personnel	45,000	5,217	28,604	17,606	-	16,396	64%
Supplies	-	-	-	-	-	-	0%
Services	39,105	309	4,054	14,642	11,000	24,051	38%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	84,105	5,526	32,658	32,248	11,000	40,447	52%
Net	(1,105)	(5,186)	(31,428)	8,499	(11,000)	41,323	
Cash Balance			255,124	277,782			

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
Monthly Financial Report
June 30, 2017**

Fund Name	Firefighters Pension	Fund Number	701
Fund Type	Trust & Agency	Date Updated	7/13/2017
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	4,920,712	2,461,856	2,461,856	2,434,636	-	2,458,856	50%
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	-	-	-	3,080	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,925,212	2,461,856	2,462,275	2,438,776	-	2,462,937	50%
Expenditures							
Personnel	5,091,119	376,407	2,339,338	2,706,978	-	2,751,781	46%
Supplies	200	-	10	13	-	190	5%
Services	6,950	70	3,440	3,718	-	3,510	50%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,098,269	376,476	2,342,788	2,710,710	-	2,755,481	46%
Net	(173,057)	2,085,380	119,487	(271,934)	-	(292,544)	
Cash Balance			287,059	200,370			

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
Monthly Financial Report
June 30, 2017**

Fund Name	Police Pension	Fund Number	702
Fund Type	Trust & Agency	Date Updated	7/12/2017
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	6,204,179	3,103,590	3,103,590	2,997,375	-	3,100,589	50%
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	5,022	14,080	-	-	(12,080)	704%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,210,679	3,108,612	3,119,297	3,000,148	-	3,091,382	50%
Expenditures							
Personnel	6,415,689	505,262	3,087,241	3,250,575	-	3,328,448	48%
Supplies	800	-	-	-	-	800	0%
Services	7,400	92	3,460	3,599	-	3,940	47%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,423,889	505,354	3,090,701	3,254,174	-	3,333,188	48%
Net	(213,210)	2,603,258	28,596	(254,027)	-	(241,806)	
Cash Balance			821,150	903,393			

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
Monthly Financial Report
June 30, 2017**

Fund Name	City Cemetery	Fund Number	730
Fund Type	Trust & Agency	Date Updated	7/19/2017
Control	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
Revenue							
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	37	129	140	-	71	65%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	200	37	129	140	-	71	65%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	6,000	-	-	-	-	6,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,000	-	-	-	-	6,000	0%
Net	(5,800)	37	129	140	-	(5,929)	
Cash Balance			28,932	28,682			

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

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

Explain Significant Spending on Capital Projects Below:

City of South Bend, Indiana
Monthly Financial Report
June 30, 2017

Fund Name	TIF - River West Development Area (Airport)	Fund Number	324
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Fund Type	Tax Increment Financing	Date Updated	7/18/2017
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Control	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
Revenue							
Property Taxes	17,808,613	8,932,881	8,932,881	9,769,452	-	8,875,732	50%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	394,000	-	197,500	198,500	-	196,500	50%
Grants/Intergovernmental	33,745	142,955	176,700	-	-	(142,955)	524%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	103,829	30,578	122,965	146,949	-	(19,136)	118%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	4,783,290	316,686	575,790	437,648	-	4,207,500	12%
Transfers In	29,000	3,594	11,926	9,977	-	17,074	41%
Total Revenue	23,152,477	9,426,694	10,017,763	10,562,528	-	13,134,714	43%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	4,325,911	(44,777)	590,491	385,609	2,627,873	1,107,547	74%
Debt Service	8,182,182	33,150	3,880,290	2,854,674	-	4,301,892	47%
Capital	27,110,794	198,393	2,948,309	6,041,671	6,045,412	18,117,073	33%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	39,618,887	186,766	7,419,089	9,281,953	8,673,285	23,526,513	41%
Net	(16,466,410)	9,239,929	2,598,673	1,280,574	(8,673,285)	(10,391,798)	
Cash Balance			35,112,420	34,096,063			

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: \$265K for Chet Waggoner Drive; \$122K for Coal Line Trail; \$532K for Four Winds Field Planning Area Improvements; \$244K for Ignition Park Infrastructure; \$342K for JMS Building; \$140K LaSalle Building; \$686K Nello; \$226K Patel Hotel; \$46K Southeast Master Plan and \$98K for Western Avenue Streetscape.

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Fund Name	TIF - West Washington	Fund Number	422
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Fund Type	Tax Increment Financing	Date Updated	7/18/2017
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Control	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
Revenue							
Property Taxes	420,000	198,152	198,152	282,810	-	221,848	47%
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	2,544	8,745	7,358	-	7,255	55%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	436,000	200,696	206,896	290,167	-	229,104	47%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	3,492	-	2,805	10,922	479	208	94%
Debt Service	-	-	-	-	-	-	0%
Capital	1,424,800	-	-	-	515,250	909,550	36%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,428,292	-	2,805	10,922	515,729	909,758	36%
Net	(992,292)	200,696	204,091	279,246	(515,729)	(680,655)	
Cash Balance			2,165,149	1,786,070			

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
Monthly Financial Report
June 30, 2017

Fund Name	TIF - Leighton Plaza (Redevelop Retail)	Fund Number	425
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Fund Type	Tax Increment Financing	Date Updated	7/18/2017
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Control	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
Revenue							
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	216	748	810	-	958	44%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	195,308	8,698	60,856	67,522	-	134,452	31%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	197,014	8,914	61,604	68,332	-	135,410	31%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	10,342	770	2,055	1,640	-	8,287	20%
Services	147,824	28,424	66,773	70,316	-	81,051	45%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	158,166	29,194	68,827	71,956	-	89,339	44%
Net	38,848	(20,280)	(7,223)	(3,625)	-	46,071	
Cash Balance			179,587	205,192			

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:

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Fund Name	TIF - River East Development Area (NE Dev)	Fund Number	429
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Fund Type	Tax Increment Financing	Date Updated	7/18/2017
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Control	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
Revenue							
Property Taxes	3,000,000	1,428,046	1,428,046	1,170,979	-	1,571,954	48%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	8,400	350	2,450	-	-	5,950	29%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	57,000	9,250	33,879	36,776	-	23,121	59%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	4,124	-	4,124	-	-	-	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,069,524	1,437,646	1,468,499	1,207,755	-	1,601,025	48%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	552,349	29,099	175,347	33,284	100,561	276,441	50%
Debt Service	-	-	-	-	-	-	0%
Capital	10,050,347	314,025	974,721	426,971	1,784,815	7,290,811	27%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,602,696	343,124	1,150,068	460,255	1,885,376	7,567,252	29%
Net	(7,533,172)	1,094,522	318,431	747,500	(1,885,376)	(5,966,227)	
Cash Balance			8,194,081	8,490,022			

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).

City of South Bend, Indiana
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June 30, 2017

Fund Name	TIF - Southside Development #1	Fund Number	430
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Fund Type	Tax Increment Financing	Date Updated	7/18/2017
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Control	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
Revenue							
Property Taxes	2,400,000	1,216,824	1,216,824	1,251,614	-	1,183,176	51%
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	7,615	22,667	28,898	-	10,333	69%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	1,468,127	-	1,465,749	-	-	2,378	100%
Total Revenue	3,901,127	1,224,439	2,705,240	1,280,511	-	1,195,887	69%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	106,023	-	49,117	235,667	40,532	16,374	85%
Debt Service	-	-	-	-	-	-	0%
Capital	6,811,403	6,683	259,090	573,987	534,896	6,017,418	12%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,917,426	6,683	308,206	809,654	575,428	6,033,792	13%
Net	(3,016,299)	1,217,756	2,397,034	470,858	(575,428)	(4,837,905)	
Cash Balance			7,018,921	6,624,092			

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.

City of South Bend, Indiana
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Fund Name	TIF - Southside Development #3	Fund Number	432
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Fund Type	Tax Increment Financing	Date Updated	7/18/2017
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Control	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
Revenue							
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	1	8,519	24,843	-	3,481	71%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	12,000	1	8,519	24,843	-	3,481	71%
Expenditures							
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%
Total Expenditures	4,878,795	-	4,866,186	365,835	-	12,609	100%
Net	(4,866,795)	1	(4,857,667)	(340,992)	-	(9,128)	
Cash Balance			598	4,961,403			

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

Explain Significant Revenue and Expenditure Changes/Variiances 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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Fund Name	TIF - Douglas Road	Fund Number	435
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Fund Type	Tax Increment Financing	Date Updated	7/18/2017
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Control	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
Revenue							
Property Taxes	327,108	218,280	218,280	231,289	-	108,828	67%
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	9	307	345	-	443	41%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	327,858	218,289	218,587	231,634	-	109,271	67%
Expenditures							
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%
Total Expenditures	344,216	-	150,000	140,000	4,200	190,016	45%
Net	(16,358)	218,289	68,587	91,634	(4,200)	(80,745)	
Cash Balance			225,320	243,299			

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
Monthly Financial Report
June 30, 2017

Fund Name	TIF - River East Residential (NE Res)	Fund Number	436
Fund Type	Tax Increment Financing	Date Updated	7/18/2017
Control	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	3,298,403	2,320,321	2,320,321	2,061,402	-	978,082	70%
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%
Total Revenue	3,300,903	2,320,321	2,320,763	2,274,510	-	980,140	70%
Expenditures							
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%
Total Expenditures	3,430,231	-	1,683,089	1,684,089	-	1,747,142	49%
Net	(129,328)	2,320,321	637,674	590,421	-	(767,002)	
Cash Balance			3,034,027	2,210,439			

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
June 30, 2017**

Fund Name	Redevelopment General	Fund Number	433
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Fund Type	Redevelopment	Date Updated	7/18/2017
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Control	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
Revenue							
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	10	37	43	-	98	27%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	135	10	37	43	-	98	27%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	4,500	-	1,133	-	-	3,367	25%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	4,500	-	1,133	-	-	3,367	25%
Net	(4,365)	10	(1,096)	43	-	(3,269)	
Cash Balance			7,357	8,745			

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
June 30, 2017**

Fund Name	Certified Technology Park	Fund Number	439
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Fund Type	Redevelopment	Date Updated	7/18/2017
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Control	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
Revenue							
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	1,064	7,931	10,981	-	42,069	16%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	50,000	1,064	7,931	10,981	-	42,069	16%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	2,200,000	-	1,800,000	142,913	-	400,000	82%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,200,000	-	1,800,000	142,913	-	400,000	82%
Net	(2,150,000)	1,064	(1,792,069)	(131,931)	-	(357,931)	
Cash Balance			358,354	2,141,375			

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

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

**City of South Bend, Indiana
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June 30, 2017**

Fund Name	Airport Urban Enterprise Zone	Fund Number	454
Fund Type	Redevelopment	Date Updated	7/18/2017
Control	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
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	498	1,721	1,862	-	2,179	44%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,900	498	1,721	1,862	-	2,179	44%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	50,000	-	-	-	-	50,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	50,000	-	-	-	-	50,000	0%
Net	(46,100)	498	1,721	1,862	-	(47,821)	
Cash Balance			384,816	381,483			

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
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Fund Name	Industrial Revolving Fund	Fund Number	754
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Fund Type	Redevelopment	Date Updated	7/21/2017
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Control	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
Revenue							
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	183,000	12,238	53,565	-	-	129,435	29%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	27,000	-	4,824	-	-	22,176	18%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	210,000	12,238	58,389	-	-	151,611	28%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	142,000	16,903	45,568	-	-	96,432	32%
Debt Service	15,000	776	3,876	-	-	11,124	26%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	157,000	17,679	49,444	-	-	107,556	31%
Net	53,000	(5,441)	8,945	-	-	44,055	
Cash Balance			2,778,643	-			

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/Variiances 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
Monthly Financial Report
June 30, 2017**

Fund Name	Redevelopment Bond - Airport Taxable	Fund Number	315
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Fund Type	Debt Service	Date Updated	7/18/2017
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Control	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
Revenue							
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	1,346	4,652	5,086	-	9,349	33%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	14,000	1,346	4,652	5,086	-	9,349	33%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	14,000	1,346	4,460	3,736	-	9,540	32%
Total Expenditures	14,000	1,346	4,460	3,736	-	9,540	32%
Net	-	-	192	1,351	-	(192)	
Cash Balance			1,038,904	1,038,904			

Fund Purpose:

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

Explain Significant Spending on Capital Projects Below:

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Fund Name	Coveleski Debt Service Reserve	Fund Number	317
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Fund Type	Debt Service	Date Updated	7/18/2017
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Control	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
Revenue							
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	666	2,302	2,491	-	2,698	46%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,000	666	2,302	2,491	-	2,698	46%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	5,000	666	2,302	2,491	-	2,698	
Cash Balance			514,769	510,311			

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

Explain Significant Revenue and Expenditure Changes/Variations Below:
The fund is at the proper level per the bond financial advisor, Crowe Horwath. No additional transfers-in are needed. Any interest variations due to City policy on investments and increase in cash available to earn interest.

Explain Significant Spending on Capital Projects Below:

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Fund Name	Redevelopment Bond - Palais Royale	Fund Number	328
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Fund Type	Debt Service	Date Updated	7/18/2017
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Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	15,000	2,249	7,787	8,498	-	7,213	52%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	15,000	2,249	7,787	8,498	-	7,213	52%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	15,000	2,249	7,466	6,242	-	7,534	50%
Total Expenditures	15,000	2,249	7,466	6,242	-	7,534	50%
Net	-	-	320	2,257	-	(320)	
Cash Balance			1,735,840	1,735,840			

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

Explain Significant Spending on Capital Projects Below:

**City of South Bend, Indiana
Monthly Financial Report
June 30, 2017**

Fund Name	South Bend Redevelopment Authority	Fund Number	752
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Fund Type	Debt Service	Date Updated	7/21/2017
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Control	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
Revenue							
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	305	1,358	-	-	642	68%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	3,866,169	-	2,206,500	-	-	1,659,669	57%
Total Revenue	3,868,169	305	2,207,858	-	-	1,660,311	57%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	3,868,164	345,906	2,350,409	-	-	1,517,755	61%
Capital	-	-	-	-	-	-	0%
Transfers Out	735,241	-	735,240	-	-	1	100%
Total Expenditures	4,603,405	345,906	3,085,650	-	-	1,517,755	67%
Net	(735,236)	(345,601)	(877,791)	-	-	142,555	
Cash Balance			354,978	-			

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
Monthly Financial Report
June 30, 2017**

Fund Name Smart Streets Debt Service **Fund Number** 756

Fund Type Debt Service **Date Updated** 7/21/2017

Control Redevelopment Commission Controlled Funds

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
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	277	1,134	-	-	(134)	113%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	854,784	-	-	-	-	854,784	0%
Total Revenue	855,784	277	1,134	-	-	854,650	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	855,784	-	394,784	-	-	461,000	46%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	855,784	-	394,784	-	-	461,000	46%
Net	-	277	(393,650)	-	-	393,650	
Cash Balance			1,714,790	-			

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 Smart 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
June 30, 2017**

Fund Name	Erskine Village Debt Service	Fund Number	758
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Fund Type	Debt Service	Date Updated	7/21/2017
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Control	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
Revenue							
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%
Total Revenue	3,961,782	-	3,961,781	-	-	1	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	3,961,668	-	3,961,668	-	-	1	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	561,250	-	561,230	-	-	20	100%
Total Expenditures	4,522,918	-	4,522,898	-	-	20	100%
Net	(561,136)	-	(561,117)	-	-	(19)	
Cash Balance							

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: