



**Period Ending:** July 31, 2017

**Issued By:** Administration/Finance

# **City of South Bend**

## **Monthly Departmental Financial Report**

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**Distribution**

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Deputy Chief of Staff  
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Administration & Finance

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**July 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 July 31, 2017, total revenue for the year was \$180,516,842, 54% of estimated revenue. As of July 31, 2016, total revenue received was \$165,983,528 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 July 31, 2017, total expenditures were \$184,343,598 and outstanding encumbrances were \$40,527,676, a total of \$224,871,274 which represents 54% 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 45% of the amended expenditure budget at the end of the period. Total expenditures, excluding encumbrances, were \$159,048,568 as of July 31, 2016.

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

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

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

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

Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
<b>City Funds</b>							
<b>General Fund</b>		<b>59,309,022</b>	<b>1,500,699</b>	<b>32,183,272</b>	<b>30,475,218</b>	<b>27,125,750</b>	<b>54%</b>
<b>Special Revenue</b>							
	102 Rainy Day	60,000	13,013	58,768	1,454,069	1,232	98%
	103 Excess Levy	-	-	-	7	-	0%
	201 Parks & Recreation	20,100,132	336,127	7,481,438	6,350,536	12,618,694	37%
	202 Motor Vehicle Highway	9,934,110	703,745	5,555,800	6,179,129	4,378,310	56%
	203 Recreation Nonreverting	1,381,787	106,575	680,990	645,439	700,797	49%
	209 Studebaker-Oliver Reverting Grants	422,587	28,801	156,283	95,496	266,304	37%
	210 Economic Development State Grants	260,641	455	38,016	813,480	222,625	15%
	211 Department of Community Investment (DCI)	2,291,309	8,822	873,844	1,742,761	1,417,465	38%
	212 Dept of Community Investment Grants	5,455,838	31,360	1,285,743	873,400	4,170,095	24%
	216 Police State Seizures	36,000	297	16,322	26,383	19,078	45%
	217 Gift, Donation, Bequest	184,794	513	179,420	1,407	5,374	97%
	218 Police Curfew Violations	1,000	54	198	241	802	20%
	219 Unsafe Building	793,757	16,684	400,404	897,515	393,353	50%
	220 Law Enforcement Continuing Education	221,500	17,860	163,296	158,546	58,204	74%
	221 Landlord Registration	7,000	20	4,035	-	2,965	58%
	227 Loss Recovery	9,000	1,217	5,554	5,284	3,446	62%
	249 Public Safety LOIT	7,473,618	623,678	4,361,750	3,965,169	3,111,868	58%
	251 Local Roads & Streets	1,674,275	105,638	759,324	1,051,203	914,951	45%
	257 LOIT Special Distribution	1,471,000	3,846	226,134	4,217,549	1,244,866	15%
	258 Human Rights Federal Grant	165,040	39,798	145,593	140,936	19,447	88%
	265 Local Road & Bridge Grant	2,000,000	-	2,000,000	-	-	100%
	271 Eastrace Waterway	22	2	8	7	14	35%
	273 Morris PAC / Palais Royale Marketing	18,300	58	7,280	8,502	11,020	40%
	280 Police Block Grants	50	5	22	21	28	45%
	281 Economic Develop Commission-Revenue Bonds	200	35	159	147	41	80%
	289 HAZMAT	10,000	28	142	170	9,858	1%
	291 Indiana River Rescue	45,500	3,211	68,674	105,286	(23,174)	151%
	294 Regional Police Academy	22,500	111	15,808	19,031	6,892	70%
	295 COPS MORE Grant	123,500	1,011	51,804	35,007	71,896	42%
	299 Police Federal Drug Enforcement	32,000	182	1,135	1,875	30,865	4%
	404 County Option Income Tax	10,963,839	916,204	6,554,806	6,052,810	4,409,033	60%
	408 Economic Development Income Tax	11,733,257	882,180	7,407,488	6,158,321	4,325,769	63%
	410 Urban Development Action Grant	6,110	677	3,162	2,956	2,948	52%
	655 Project Release	444,556	38,248	263,485	261,834	181,071	59%
	705 Police K-9 Unit	2,020	4	17	21	2,004	1%
<b>Special Revenue Total</b>		<b>77,345,242</b>	<b>3,880,457</b>	<b>38,766,902</b>	<b>41,264,538</b>	<b>38,578,340</b>	<b>50%</b>
<b>City Debt Service</b>							
	313 Football Hall of Fame Debt Service	894,300	12	474,887	843,743	419,413	53%
	755 South Bend Building Corp	2,643,214	191	1,327,538	-	1,315,676	50%
	757 Parks Bond Debt Service	391,482	138	194,828	-	196,654	50%
<b>City Debt Service Total</b>		<b>3,928,996</b>	<b>342</b>	<b>1,997,252</b>	<b>843,743</b>	<b>1,931,744</b>	<b>51%</b>
<b>Capital Project</b>							
	377 Professional Sports Development	732,000	14,680	258,368	551,761	473,632	35%
	401 Coveleski Stadium Capital	40,900	99	492	376	40,408	1%
	403 Zoo Endowment	200	-	151	265	49	76%
	405 Park Nonreverting Capital	439,850	1,027	59,471	6,334	380,379	14%
	406 Cumulative Capital Development	484,500	492	261,573	292,093	222,927	54%
	407 Cumulative Capital Improvement	435,000	25,562	293,842	273,113	141,158	68%
	412 Major Moves Construction	1,053,786	3,780	612,476	719,976	441,310	58%
	416 Morris Performing Arts Center Capital	104,000	5,090	52,915	44,554	51,085	51%
	434 Community Revitalization Enhancement District	-	-	-	388	-	0%
	450 Palais Royale Historic Preservation	17,100	2,586	7,765	7,037	9,336	45%
	677 Football Hall of Fame Capital	5,000	598	2,772	51,400	2,228	55%
	750 Equipment/Vehicle Leasing	5,501,000	161,897	3,080,037	-	2,420,963	56%
	751 Parks Bond Capital	7,500	652	3,193	-	4,307	43%
	753 Smart Streets Bond Capital	17,000	561	3,523	-	13,477	21%
<b>Capital Project Total</b>		<b>8,837,836</b>	<b>217,034</b>	<b>4,636,577</b>	<b>1,947,297</b>	<b>4,201,259</b>	<b>52%</b>
<b>Enterprise</b>							
	287 Emergency Medical Services Capital	4,495,349	5,158	1,822,130	1,785,609	2,673,219	41%
	288 Emergency Medical Services Operating	6,350,012	413,058	3,033,950	3,302,439	3,316,062	48%
	600 Consolidated Building Fund	3,976,466	149,197	2,135,709	2,485,335	1,840,757	54%
	601 Parking Garages	1,122,911	127,108	753,125	586,529	369,786	67%
	610 Solid Waste Operations	5,799,475	459,819	3,138,053	3,203,145	2,661,422	54%
	611 Solid Waste Capital	836,313	65	494,153	813,521	342,160	59%
	620 Water Works Operations	15,750,622	1,533,177	8,448,195	8,478,161	7,302,427	54%
	622 Water Works Capital	15,000	2,890	13,740	15,448	1,261	92%
	624 Water Works Customer Deposit	15,000	1,923	8,790	8,135	6,210	59%
	625 Water Works Sinking	2,067,642	1,266	1,001,055	1,196,218	1,066,587	48%
	626 Water Works Bond Reserve	16,000	1,791	8,223	8,646	7,777	51%
	629 Water Works Reserve Operations & Maintenance	174,500	3,328	166,114	240,111	8,386	95%
	640 Sewer Repair Insurance	621,788	54,949	383,955	372,087	237,833	62%
	641 Sewage Works Operations	37,171,904	3,240,851	22,191,102	22,155,070	14,980,802	60%
	642 Sewage Works Capital	4,887,000	508,114	2,378,246	43,749	2,508,754	49%
	643 Sewage Works Reserve Operations & Maint.	546,755	6,560	545,064	919,143	1,691	100%
	649 Sewage Sinking	9,177,024	768,214	5,355,900	5,339,528	3,821,124	58%
	653 Sewage Debt Service Reserve	4,400	2,174	8,951	2,260	(4,551)	203%
	659 Sewer Bond 2011	-	0	154	1,245	(154)	0%
	661 Sewer Bond 2012	50,000	2,666	14,959	69,008	35,041	30%
	664 2013A Cost of Issuance Fund	-	-	-	24	-	0%
	666 2015 Sewer Bond Issuance	-	-	-	103	-	0%
	670 Century Center	4,194,311	412,822	2,434,877	2,169,582	1,759,434	58%
	671 Century Center Capital	750	74	503	565	247	67%
	672 Century Center Energy Conservation Debt Svc	192,297	55,520	55,546	187,426	136,751	29%
<b>Enterprise Total</b>		<b>97,465,519</b>	<b>7,750,724</b>	<b>54,392,492</b>	<b>53,383,087</b>	<b>43,073,027</b>	<b>56%</b>

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

Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
<b>Internal Service</b>							
	222 Central Services	8,308,569	523,002	4,352,820	4,292,578	3,955,749	52%
	224 Central Services Capital	287,600	98	525	829	287,075	0%
	226 Liability Insurance	3,557,591	246,803	1,767,732	1,333,499	1,789,859	50%
	278 Take Home Vehicle Police	4,000	1,521	4,897	69,607	(897)	122%
	279 IT / Innovation / 311 Call Center	5,205,034	430,621	3,014,347	288,648	2,190,687	58%
	711 Self-Funded Employee Benefits	17,800,413	1,527,856	10,469,991	10,464,827	7,330,422	59%
	713 Unemployment Compensation	2,000	329	1,559	59,709	441	78%
	<b>Internal Service Total</b>	<b>35,165,207</b>	<b>2,730,229</b>	<b>19,611,870</b>	<b>16,509,696</b>	<b>15,553,337</b>	<b>56%</b>
<b>Trust &amp; Agency</b>							
	701 Firefighters Pension	4,925,212	-	2,462,275	2,438,776	2,462,937	50%
	702 Police Pension	6,210,679	290	3,119,587	3,000,148	3,091,092	50%
	730 City Cemetery	200	37	166	153	34	83%
	<b>Trust &amp; Agency Total</b>	<b>11,136,091</b>	<b>326</b>	<b>5,582,028</b>	<b>5,439,077</b>	<b>5,554,063</b>	<b>50%</b>
<b>City Funds Total</b>		<b>293,187,913</b>	<b>16,079,811</b>	<b>157,170,394</b>	<b>149,862,656</b>	<b>136,017,519</b>	<b>54%</b>
<b>Redevelopment Commission Controlled Funds</b>							
<b>Tax Increment Financing</b>							
	324 TIF - River West Development Area (Airport)	23,498,324	42,749	10,060,511	10,690,383	13,437,813	43%
	422 TIF - West Washington	436,000	2,595	209,491	290,930	226,509	48%
	425 TIF - Leighton Plaza (Redevelop Retail)	197,014	9,074	70,677	79,849	126,337	36%
	429 TIF - River East Development Area (NE Dev)	3,221,467	9,487	1,477,986	1,211,445	1,743,481	46%
	430 TIF - Southside Development #1	3,901,127	7,953	2,713,194	1,283,307	1,187,933	70%
	432 TIF - Southside Development #3	12,000	1	8,519	27,118	3,481	71%
	435 TIF - Douglas Road	327,858	111	218,697	231,700	109,161	67%
	436 TIF - River East Residential (NE Res)	3,300,903	-	2,320,763	2,274,510	980,140	70%
	<b>Tax Increment Financing Total</b>	<b>34,894,693</b>	<b>71,969</b>	<b>17,079,840</b>	<b>16,089,242</b>	<b>17,814,853</b>	<b>49%</b>
<b>Redevelopment</b>							
	433 Redevelopment General	135	9	46	47	89	34%
	439 Certified Technology Park	302,625	456	8,387	11,963	294,238	3%
	454 Airport Urban Enterprise Zone	3,900	489	2,211	2,037	1,689	57%
	754 Industrial Revolving Fund	210,000	7,388	65,777	-	144,223	31%
	<b>Redevelopment Total</b>	<b>516,660</b>	<b>8,342</b>	<b>76,421</b>	<b>14,047</b>	<b>440,239</b>	<b>15%</b>
<b>Debt Service</b>							
	315 Redevelopment Bond - Airport Taxable	14,000	1,323	5,974	5,563	8,026	43%
	317 Coveleski Debt Service Reserve	5,000	655	2,957	2,725	2,043	59%
	328 Redevelopment Bond - Palais Royale	15,000	2,210	9,996	9,295	5,004	67%
	752 South Bend Redevelopment Authority	3,868,169	195	2,208,053	-	1,660,116	57%
	756 Smart Streets Debt Service	855,784	291	1,425	-	854,359	0%
	758 Erskine Village Debt Service	3,961,782	-	3,961,781	-	1	100%
	<b>Debt Service Total</b>	<b>8,719,735</b>	<b>4,673</b>	<b>6,190,187</b>	<b>17,583</b>	<b>2,529,548</b>	<b>71%</b>
<b>Redevelopment Commission Controlled Funds Total</b>		<b>44,131,088</b>	<b>84,984</b>	<b>23,346,447</b>	<b>16,120,873</b>	<b>20,784,641</b>	<b>53%</b>
<b>Grand Total</b>		<b>337,319,001</b>	<b>16,164,795</b>	<b>180,516,842</b>	<b>165,983,528</b>	<b>156,802,159</b>	<b>54%</b>

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

Fund Type	Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget*
<b>City Funds</b>								
<b>General Fund</b>								
	101-0101 Mayor's Office	872,923	65,163	440,552	385,265	211	432,160	50%
	101-0104 311 Call Center	-	-	-	3,810	-	-	0%
	101-0201 City Clerk	536,216	33,861	265,025	237,502	33,482	237,710	56%
	101-0301 Common Council	571,148	33,776	257,913	261,655	114,162	199,072	65%
	101-0302 WNIT Contract	43,000	-	43,000	43,000	-	-	100%
	101-0401 Administration & Finance	2,476,351	192,964	1,409,814	1,002,046	32,097	1,034,440	58%
	101-0404 Morris Performing Arts Center	1,271,039	60,726	456,522	590,062	8,434	806,082	37%
	101-0405 Palais Royale	530,200	17,757	141,172	260,571	8,211	380,818	28%
	101-0501 Legal Department	1,158,567	80,722	644,488	568,802	4,638	509,441	56%
	101-0602 Engineering	1,445,157	96,986	669,881	609,727	57,367	717,909	50%
	101-0801 Police Department	29,668,433	2,194,381	15,718,072	14,026,296	1,036,940	12,913,421	56%
	101-0802 Communications Center	-	-	-	739,506	-	-	0%
	101-0901 Fire Department	21,111,466	1,508,966	11,576,986	10,750,622	242,532	9,291,948	56%
	101-1008 Human Rights	425,805	29,063	243,532	204,139	7,564	174,709	59%
	101-1201 Code Enforcement	-	-	-	202,164	-	-	0%
	<b>General Fund Total</b>	<b>60,110,305</b>	<b>4,314,364</b>	<b>31,866,957</b>	<b>29,885,168</b>	<b>1,545,637</b>	<b>26,697,711</b>	<b>56%</b>
<b>Special Revenue</b>								
	103 Excess Levy	-	-	-	3,648	-	-	0%
	201 Parks & Recreation	18,925,317	1,091,422	7,598,346	6,372,080	785,448	10,541,523	44%
	202 Motor Vehicle Highway	11,765,531	843,684	5,054,610	4,879,480	493,063	6,217,857	47%
	203 Recreation Nonreverting	1,599,683	159,108	562,756	596,833	180,922	856,005	46%
	209 Studebaker-Oliver Reverting Grants	539,393	31,342	213,043	89,849	226,350	100,000	81%
	210 Economic Development State Grants	509,757	-	36,005	1,512,284	185,120	288,632	43%
	211 Department of Community Investment (DCI)	2,750,376	174,958	1,318,681	1,357,546	25,048	1,406,646	49%
	212 Dept of Community Investment Grants	5,455,838	77,983	1,249,663	822,221	1,425,579	2,780,596	49%
	216 Police State Seizures	36,000	-	-	-	-	36,000	0%
	217 Gift, Donation, Bequest	241,700	79,294	160,494	-	36,453	44,754	81%
	218 Police Curfew Violations	1,000	-	-	-	-	1,000	0%
	219 Unsafe Building	902,746	60,815	441,505	400,176	187,791	273,450	70%
	220 Law Enforcement Continuing Education	788,422	22,590	365,446	209,552	35,752	387,224	51%
	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	621,159	4,316,825	3,801,293	-	3,145,820	58%
	251 Local Roads & Streets	2,211,544	305,836	733,006	741,348	512,637	965,901	56%
	252 Excess Welfare Distribution	8	-	-	-	-	8	0%
	257 LOIT Special Distribution	3,757,457	81,018	1,322,632	2,200	1,195,817	1,239,008	67%
	258 Human Rights Federal Grant	201,773	9,651	82,371	105,123	15,052	104,350	48%
	265 Local Road & Bridge Grant	2,000,000	64	64	-	-	1,999,936	0%
	271 Eastrace Waterway	1,367	1,353	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	7,609	1,026	4,663	55%
	291 Indiana River Rescue	117,349	9,052	66,492	23,462	15,226	35,631	70%
	292 Police Grants	10,805	-	5,587	33,239	27,347	(22,129)	305%
	294 Regional Police Academy	22,500	179	6,516	3,462	-	15,984	29%
	295 COPS MORE Grant	263,767	347	136,165	27,937	41,276	86,326	67%
	299 Police Federal Drug Enforcement	196,337	-	50,710	12,042	-	145,627	26%
	404 County Option Income Tax	12,071,593	881,651	6,295,229	8,435,975	675,326	5,101,038	58%
	408 Economic Development Income Tax	11,559,184	82,427	5,217,389	6,481,711	1,855,215	4,486,581	61%
	410 Urban Development Action Grant	126,144	31,814	94,329	146,068	-	31,815	75%
	655 Project Releaf	525,416	14,951	246,441	419,537	-	278,975	47%
	705 Police K-9 Unit	2,020	-	-	-	-	2,020	0%
	<b>Special Revenue Total</b>	<b>84,711,124</b>	<b>4,580,697</b>	<b>35,609,659</b>	<b>36,510,348</b>	<b>8,202,618</b>	<b>40,898,847</b>	<b>52%</b>
<b>City Debt Service</b>								
	313 Football Hall of Fame Debt Service	1,268,999	633,000	1,264,735	1,271,000	-	4,264	100%
	755 South Bend Building Corp	2,643,214	500	1,438,470	-	-	1,204,744	54%
	757 Parks Bond Debt Service	391,482	-	198,566	-	-	192,916	51%
	<b>City Debt Service Total</b>	<b>4,303,695</b>	<b>633,500</b>	<b>2,901,771</b>	<b>1,271,000</b>	<b>-</b>	<b>1,401,924</b>	<b>67%</b>
<b>Capital Project</b>								
	377 Professional Sports Development	827,955	359,515	827,955	838,051	-	-	100%
	401 Coveleski Stadium Capital	30,000	1,778	14,889	22,000	10,779	4,332	86%
	403 Zoo Endowment	49,688	-	50,049	-	-	(361)	101%
	405 Park Nonreverting Capital	513,024	61,868	278,616	97,271	36,306	198,102	61%
	406 Cumulative Capital Development	476,500	112,650	402,278	474,118	-	74,222	84%
	407 Cumulative Capital Improvement	372,250	187,125	372,250	368,250	-	-	100%
	412 Major Moves Construction	2,470,708	274,046	275,560	609,863	1,260,826	934,322	62%
	416 Morris Performing Arts Center Capital	401,144	334	4,350	26,604	3,254	393,540	2%
	450 Palais Royale Historic Preservation	5,000	-	-	-	627	4,373	13%
	677 Football Hall of Fame Capital	81,091	2,500	31,804	38,209	4,144	45,142	44%
	750 Equipment/Vehicle Leasing	5,500,000	-	1,802,641	-	1,791,288	1,906,071	65%
	751 Parks Bond Capital	3,500,000	2,245	548,567	-	51,907	2,899,525	17%
	753 Smart Streets Bond Capital	10,000,000	1,077,051	3,820,799	-	-	6,179,201	38%
	<b>Capital Project Total</b>	<b>24,227,360</b>	<b>2,079,113</b>	<b>8,429,759</b>	<b>2,474,366</b>	<b>3,159,132</b>	<b>12,638,469</b>	<b>48%</b>
<b>Enterprise</b>								
	287 Emergency Medical Services Capital	3,991,466	290,622	1,747,590	1,059,829	1,172,437	1,071,439	73%
	288 Emergency Medical Services Operating	6,117,914	371,814	3,060,784	3,502,686	152,934	2,904,196	53%
	600 Consolidated Building Fund	3,777,820	300,419	2,024,433	1,835,725	44,692	1,708,695	55%
	601 Parking Garages	1,247,254	13,826	415,138	469,822	571,797	260,319	79%
	610 Solid Waste Operations	5,662,910	407,427	3,017,016	3,177,172	137,142	2,508,752	56%
	611 Solid Waste Capital	1,135,613	286,862	824,899	628,147	-	310,714	73%
	620 Water Works Operations	17,727,254	1,032,016	8,588,273	8,650,759	749,214	8,389,767	53%
	622 Water Works Capital	1,414,466	58,155	396,439	165,783	96,550	921,477	35%
	624 Water Works Customer Deposit	15,000	1,923	8,505	6,166	-	6,495	57%
	625 Water Works Sinking	2,054,891	52,101	309,314	349,291	-	1,745,577	15%
	626 Water Works Bond Reserve	16,000	-	10,000	2,050	-	6,000	63%
	629 Water Works Reserve Operations & Maintenance	23,000	3,328	14,387	9,744	-	8,613	63%
	640 Sewer Repair Insurance	534,509	55,751	338,914	294,236	45,857	149,738	72%
	641 Sewage Works Operations	44,542,335	3,212,291	21,512,866	18,121,228	4,918,575	18,110,894	59%
	642 Sewage Works Capital	8,040,455	139,256	2,963,001	1,622,277	1,727,813	3,349,642	58%

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

Fund Type	Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget*
	643 Sewage Works Reserve Operations & Maint.	30,000	6,560	27,453	17,636	-	2,547	92%
	649 Sewage Sinking	9,163,754	-	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	988,844	1,837,393	4,077,264	1,058,202	114,769	96%
	666 2015 Sewer Bond Issuance	-	-	-	2,500	-	-	0%
	670 Century Center	4,194,310	332,564	2,315,666	2,480,407	-	1,878,644	55%
	671 Century Center Capital	-	-	-	109,001	-	-	0%
	672 Century Center Energy Conservation Debt Svc	192,297	-	95,128	140,609	-	97,169	49%
	<b>Enterprise Total</b>	<b>112,943,300</b>	<b>7,553,760</b>	<b>50,640,514</b>	<b>47,870,790</b>	<b>10,675,212</b>	<b>51,627,574</b>	<b>54%</b>
	<b>Internal Service</b>							
	222 Central Services	8,564,643	531,551	4,351,299	4,084,394	1,182,321	3,031,023	65%
	224 Central Services Capital	326,025	-	43,335	150,619	16,677	266,013	18%
	226 Liability Insurance	3,587,586	558,713	2,198,840	1,289,112	60,657	1,328,089	63%
	278 Take Home Vehicle Police	10,000	340	872	53	-	9,128	9%
	279 IT / Innovation / 311 Call Center	5,205,034	182,978	1,955,154	288,648	512,252	2,737,628	47%
	711 Self-Funded Employee Benefits	17,803,200	1,277,628	8,635,104	9,563,253	611,700	8,556,396	52%
	713 Unemployment Compensation	84,105	7,729	40,387	32,855	11,000	32,718	61%
	<b>Internal Service Total</b>	<b>35,580,593</b>	<b>2,558,940</b>	<b>17,224,990</b>	<b>15,408,934</b>	<b>2,394,607</b>	<b>15,960,996</b>	<b>55%</b>
	<b>Trust &amp; Agency</b>							
	701 Firefighters Pension	5,098,269	382,196	2,724,984	3,125,095	-	2,373,285	53%
	702 Police Pension	6,423,889	507,705	3,598,406	3,785,383	-	2,825,483	56%
	730 City Cemetery	6,000	-	-	-	-	6,000	0%
	<b>Trust &amp; Agency Total</b>	<b>11,528,158</b>	<b>889,901</b>	<b>6,323,390</b>	<b>6,910,478</b>	<b>-</b>	<b>5,204,768</b>	<b>55%</b>
	<b>City Funds Total</b>	<b>333,404,535</b>	<b>22,610,274</b>	<b>152,997,039</b>	<b>140,331,083</b>	<b>25,977,206</b>	<b>154,430,290</b>	<b>54%</b>
	<b>Redevelopment Commission Controlled Funds</b>							
	<b>Tax Increment Financing</b>							
	324 TIF - River West Development Area (Airport)	39,618,887	4,463,884	11,882,973	13,072,280	11,750,299	15,985,616	60%
	422 TIF - West Washington	1,428,292	-	2,805	10,922	515,729	909,758	36%
	425 TIF - Leighton Plaza (Redevelop Retail)	158,166	7,696	76,523	78,260	-	81,643	48%
	429 TIF - River East Development Area (NE Dev)	10,602,696	122,068	1,272,136	457,921	1,669,152	7,661,409	28%
	430 TIF - Southside Development #1	6,917,426	-	308,206	1,393,847	611,091	5,998,129	13%
	432 TIF - Southside Development #3	4,878,795	-	4,866,186	489,503	-	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	1,234,500	2,917,589	2,920,589	-	512,642	85%
	<b>Tax Increment Financing Total</b>	<b>67,378,709</b>	<b>5,828,147</b>	<b>21,476,417</b>	<b>18,563,322</b>	<b>14,550,470</b>	<b>31,351,822</b>	<b>53%</b>
	<b>Redevelopment</b>							
	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	775	50,219	-	-	106,781	32%
	<b>Redevelopment Total</b>	<b>2,411,500</b>	<b>775</b>	<b>1,851,352</b>	<b>142,913</b>	<b>-</b>	<b>560,148</b>	<b>77%</b>
	<b>Debt Service</b>							
	315 Redevelopment Bond - Airport Taxable	14,000	1,323	5,782	4,212	-	8,218	41%
	328 Redevelopment Bond - Palais Royale	15,000	2,210	9,676	7,038	-	5,324	65%
	752 South Bend Redevelopment Authority	4,603,405	-	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%
	<b>Debt Service Total</b>	<b>10,011,107</b>	<b>3,532</b>	<b>8,018,790</b>	<b>11,251</b>	<b>-</b>	<b>1,992,317</b>	<b>80%</b>
	<b>Redevelopment Commission Controlled Funds Total</b>	<b>79,801,316</b>	<b>5,832,454</b>	<b>31,346,559</b>	<b>18,717,485</b>	<b>14,550,470</b>	<b>33,904,287</b>	<b>58%</b>
	<b>Grand Total</b>	<b>413,205,851</b>	<b>28,442,728</b>	<b>184,343,598</b>	<b>159,048,568</b>	<b>40,527,676</b>	<b>188,334,577</b>	<b>54%</b>

\* Includes year to date expenditures and encumbrances

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

<b>Department Name</b>	Mayor's Office	<b>Fund/Dept No.</b>	101-0101
<b>Fund Type</b>	General Fund	<b>Date Updated</b>	8/21/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	872,323	65,163	440,482	384,685	-	431,841	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	600	-	70	580	-	530	12%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>872,923</b>	<b>65,163</b>	<b>440,552</b>	<b>385,265</b>	<b>-</b>	<b>432,371</b>	<b>50%</b>
<b>Expenditures</b>							
Personnel	704,849	53,090	354,594	346,803	-	350,255	50%
Supplies	3,119	11	751	797	211	2,157	31%
Services	164,955	11,953	84,431	37,370	-	80,524	51%
Debt Service	-	109	776	294	-	(776)	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>872,923</b>	<b>65,163</b>	<b>440,552</b>	<b>385,265</b>	<b>211</b>	<b>432,160</b>	<b>50%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(211)</b>	<b>211</b>	
<b>Cash Balance</b>							

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

**Department Purpose:**

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

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

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

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

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

<b>Department Name</b>	311 Call Center	<b>Fund/Dept No.</b>	101-0104
<b>Fund Type</b>	General Fund	<b>Date Updated</b>	8/23/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	3,810	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	<b>3,810</b>	-	-	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	1,629	-	-	0%
Services	-	-	-	2,181	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	-	-	-	<b>3,810</b>	-	-	<b>0%</b>
<b>Net</b>	-	-	-	-	-	-	
<b>Cash Balance</b>							

**Department Purpose:**

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

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

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



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

<b>Department Name</b>	City Clerk	<b>Fund/Dept No.</b>	101-0201
<b>Fund Type</b>	General Fund	<b>Date Updated</b>	8/16/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	536,216	33,861	265,025	237,502	-	271,191	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	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>536,216</b>	<b>33,861</b>	<b>265,025</b>	<b>237,502</b>	<b>-</b>	<b>271,191</b>	<b>49%</b>
<b>Expenditures</b>							
Personnel	349,234	25,206	186,521	182,205	-	162,713	53%
Supplies	7,800	428	2,340	6,356	1,131	4,329	44%
Services	179,182	8,227	76,163	48,941	32,351	70,668	61%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>536,216</b>	<b>33,861</b>	<b>265,025</b>	<b>237,502</b>	<b>33,482</b>	<b>237,710</b>	<b>56%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(33,482)</b>	<b>33,482</b>	
<b>Cash Balance</b>							

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

**Department Purpose:**

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

We accomplish our mission by:

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

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

Expenditures are in line with budgeted expectations for 2017, encumbrances from 2016 account for the large differences. Funds were encumbered in 2016 to pay for Granicus software for Boards and Commissions (PO: \$4,500, YTD Spent: \$1,950), Dictation Services for past meeting notices (PO: \$2,000, YTD Spent: \$1,300), Electrical Work (PO: \$9,000, YTD Spent: \$0), the New Legislative Resource Center (POs and YTD Spent: \$3,678), Ongoing in-house remodel (PO and YTD Spent: \$6,443), and Legal Advertising in December (POs: \$1,872.39, YTD Spent: \$1,526.38). Value Purchase Orders make it look like we've spent more than we have. These include additions to the City's code book through Municode (PO: \$6,000, YTD Spent: \$2,679.30), Legal Representation (PO: \$10,000, YTD Spent: \$350), and Legal Advertising (POs: \$20,000, YTD Spent: \$2,642.49).

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

**City of South Bend, Indiana  
Monthly Financial Report  
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<b>Department Name</b>	<b>Common Council</b>	<b>Fund/Dept No.</b>	<b>101-0301</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>8/16/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	571,148	33,776	257,913	261,655	-	313,235	45%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>571,148</b>	<b>33,776</b>	<b>257,913</b>	<b>261,655</b>	<b>-</b>	<b>313,235</b>	<b>45%</b>
<b>Expenditures</b>							
Personnel	304,402	22,613	166,388	163,585	112	137,902	55%
Supplies	4,503	115	692	5,968	1,443	2,368	47%
Services	262,243	11,048	90,833	92,103	112,608	58,802	78%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>571,148</b>	<b>33,776</b>	<b>257,913</b>	<b>261,655</b>	<b>114,162</b>	<b>199,072</b>	<b>65%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(114,162)</b>	<b>114,162</b>	
<b>Cash Balance</b>							

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

**Department Purpose:**

The fiscal body of the City, which exists to make certain that our City Government is always responsive to the needs of our residents & that the betterment of South Bend is always our highest priority. There are nine (9) Council Members.

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

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

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

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

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

**Department Purpose:**

In 2012 the City, along with the City of Mishawaka and St. Joseph County, entered into an agreement with WNIT Public Television for the establishment and maintenance of a public access channel which is used to broadcast all public Common Council meetings, among other things. The allocation of costs is \$43,000 to South Bend, \$13,000 to Mishawaka and \$29,000 to Saint Joseph County. The current WNIT contract expires February 2, 2020.

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

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

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

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<b>Department Name</b>	<b>Administration &amp; Finance</b>	<b>Fund/Dept No.</b>	<b>101-0401</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>8/23/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	2,464,047	192,964	1,397,552	986,005	-	1,066,495	57%
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%
<b>Total Revenue</b>	<b>2,476,351</b>	<b>192,964</b>	<b>1,409,814</b>	<b>1,002,046</b>	<b>-</b>	<b>1,066,537</b>	<b>57%</b>
<b>Expenditures</b>							
Personnel	2,053,815	161,052	1,137,245	893,231	-	916,570	55%
Supplies	25,158	2,117	17,604	12,086	3,281	4,273	83%
Services	392,299	29,152	251,575	93,549	28,816	111,908	71%
Debt Service	5,079	643	3,390	3,181	-	1,689	67%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,476,351</b>	<b>192,964</b>	<b>1,409,814</b>	<b>1,002,046</b>	<b>32,097</b>	<b>1,034,440</b>	<b>58%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(32,097)</b>	<b>32,097</b>	
<b>Cash Balance</b>							

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	24.00	24.00
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>24.00</b>	<b>24.00</b>

**Department Purpose:**

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

**Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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  
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<b>Department Name</b>	<b>Morris Performing Arts Center</b>	<b>Fund/Dept No.</b>	<b>101-0404</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>8/16/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	306,039	27,441	(91,740)	68,291	-	397,779	-30%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	478,000	25,036	277,973	251,680	-	200,027	58%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	487,000	8,250	270,289	270,092	-	216,711	56%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,271,039</b>	<b>60,726</b>	<b>456,522</b>	<b>590,062</b>	<b>-</b>	<b>814,517</b>	<b>36%</b>
<b>Expenditures</b>							
Personnel	510,299	34,156	257,378	429,523	-	252,921	50%
Supplies	7,697	154	3,398	6,879	1,572	2,727	65%
Services	753,043	26,416	195,746	153,660	6,863	550,434	27%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,271,039</b>	<b>60,726</b>	<b>456,522</b>	<b>590,062</b>	<b>8,434</b>	<b>806,082</b>	<b>37%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(8,434)</b>	<b>8,434</b>	
<b>Cash Balance</b>							

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

**Department Purpose:**

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

**Explain Significant Revenue, Expenditure and Staffing Changes/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.

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<b>Department Name</b>	Palais Royale	<b>Fund/Dept No.</b>	101-0405
<b>Fund Type</b>	General Fund	<b>Date Updated</b>	8/16/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	171,298	(30,111)	(29,673)	120,701	-	200,971	-17%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	332,072	43,398	158,551	126,716	-	173,521	48%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	26,830	4,470	12,294	13,154	-	14,536	46%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>530,200</b>	<b>17,757</b>	<b>141,172</b>	<b>260,571</b>	<b>-</b>	<b>389,028</b>	<b>27%</b>
<b>Expenditures</b>							
Personnel	142,131	9,990	63,175	148,408	-	78,956	44%
Supplies	3,398	-	794	10,350	1,204	1,400	59%
Services	384,671	7,767	77,202	101,812	7,007	300,462	22%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>530,200</b>	<b>17,757</b>	<b>141,172</b>	<b>260,571</b>	<b>8,211</b>	<b>380,818</b>	<b>28%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(8,211)</b>	<b>8,211</b>	
<b>Cash Balance</b>							

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

**Department Purpose:**

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

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

One employee in a Full Time position is in FMLA.  
A temporary part time employee was hired to help with the day to day operations and event set up, tear down, while the Full Time Position is in FMLA.

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

Capital projects for the Palais Royale are located in the Palais Royale Historic Preservation Fund #450.

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<b>Department Name</b>	<b>Legal Department</b>	<b>Fund/Dept No.</b>	<b>101-0501</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>8/23/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	1,083,190	61,847	588,263	510,832	-	494,927	54%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	75,377	18,875	56,225	57,970	-	19,152	75%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,158,567</b>	<b>80,722</b>	<b>644,488</b>	<b>568,802</b>	<b>-</b>	<b>514,079</b>	<b>56%</b>
<b>Expenditures</b>							
Personnel	966,603	70,504	522,747	544,894	-	443,856	54%
Supplies	5,977	138	3,046	808	4,638	(1,707)	129%
Services	184,715	10,079	118,060	22,464	-	66,655	64%
Debt Service	1,272	-	635	635	-	637	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,158,567</b>	<b>80,722</b>	<b>644,488</b>	<b>568,802</b>	<b>4,638</b>	<b>509,441</b>	<b>56%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4,638)</b>	<b>4,638</b>	
<b>Cash Balance</b>							

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	10.00	11.00
Part-Time /Seasonal/Temporary	1.00	1.00
<b>Total</b>	<b>11.00</b>	<b>12.00</b>

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

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**  
A majority of the supplies budget is already expended due to the purchasing of new furniture for the office renovation.

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

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<b>Department Name</b>	<b>Engineering</b>	<b>Fund/Dept No.</b>	<b>101-0602</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>8/22/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	1,127,820	87,681	593,994	573,692	-	533,826	53%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	100,000	8,955	69,335	-	-	30,665	69%
Charges for Services	-	125	5,927	-	-	(5,927)	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	217,337	225	625	36,035	-	216,712	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,445,157</b>	<b>96,986</b>	<b>669,881</b>	<b>609,727</b>	<b>-</b>	<b>775,276</b>	<b>46%</b>
<b>Expenditures</b>							
Personnel	841,636	65,388	421,584	400,649	195	419,857	50%
Supplies	34,113	678	12,043	47,952	8,608	13,463	61%
Services	541,300	24,593	213,012	148,285	47,262	281,026	48%
Debt Service	28,108	6,327	23,243	12,841	1,302	3,563	87%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,445,157</b>	<b>96,986</b>	<b>669,881</b>	<b>609,727</b>	<b>57,367</b>	<b>717,909</b>	<b>50%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(57,367)</b>	<b>57,367</b>	
<b>Cash Balance</b>							

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

**Department Purpose:**

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

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

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

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



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<b>Department Name</b>	<b>Police Department</b>	<b>Fund/Dept No.</b>	<b>101-0801</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>8/15/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	29,332,433	2,184,488	15,604,906	13,830,067	-	13,727,527	53%
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	9,894	113,166	196,229	-	215,334	34%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>29,668,433</b>	<b>2,194,381</b>	<b>15,718,072</b>	<b>14,026,296</b>	<b>-</b>	<b>13,950,361</b>	<b>53%</b>
<b>Expenditures</b>							
Personnel	23,671,143	1,704,286	12,755,915	12,730,800	-	10,915,228	54%
Supplies	1,231,776	19,278	137,377	171,701	916,568	177,831	86%
Services	4,685,514	399,103	2,678,801	1,120,297	120,372	1,886,340	60%
Debt Service	80,000	71,713	145,978	3,499	-	(65,978)	182%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>29,668,433</b>	<b>2,194,381</b>	<b>15,718,072</b>	<b>14,026,296</b>	<b>1,036,940</b>	<b>12,913,421</b>	<b>56%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,036,940)</b>	<b>1,036,940</b>	
<b>Cash Balance</b>							

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

**Department Purpose:**

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

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

This fund includes the expenditures for 192 of the 247 budgeted Police officers and 44 full time civilian staff. Fund 249 contains the funding for 43 of the 247 Police officers that are funded by the LOIT. The \$900,000 encumbrance amount for Supplies is the cost of replacing video cameras for patrol vehicles.

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

Police cars are leased out of COIT Fund #404.

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<b>Department Name</b>	<b>Fire Department</b>	<b>Fund/Dept No.</b>	<b>101-0901</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>8/15/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	21,109,966	1,508,957	11,534,603	10,731,349	-	9,575,363	55%
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	9	42,382	19,219	-	(41,382)	4238%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>21,111,466</b>	<b>1,508,966</b>	<b>11,576,986</b>	<b>10,750,622</b>	<b>-</b>	<b>9,534,480</b>	<b>55%</b>
<b>Expenditures</b>							
Personnel	17,624,592	1,264,327	9,577,092	9,585,713	6,752	8,040,748	54%
Supplies	502,435	17,932	175,069	154,827	39,115	288,251	43%
Services	2,984,439	226,707	1,824,824	1,010,082	196,665	962,950	68%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>21,111,466</b>	<b>1,508,966</b>	<b>11,576,986</b>	<b>10,750,622</b>	<b>242,532</b>	<b>9,291,948</b>	<b>56%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(242,532)</b>	<b>242,532</b>	
<b>Cash Balance</b>							

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	180.00	175.00
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>180.00</b>	<b>175.00</b>

**Department Purpose:**

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

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

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

**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  
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<b>Department Name</b>	<b>Human Rights</b>	<b>Fund/Dept No.</b>	<b>101-1008</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>8/21/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	425,805	29,063	243,532	204,139	-	182,273	57%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>425,805</b>	<b>29,063</b>	<b>243,532</b>	<b>204,139</b>	<b>-</b>	<b>182,273</b>	<b>57%</b>
<b>Expenditures</b>							
Personnel	294,036	19,467	173,385	165,781	-	120,651	59%
Supplies	1,037	-	337	404	500	200	81%
Services	130,732	9,596	69,810	37,954	7,064	53,858	59%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>425,805</b>	<b>29,063</b>	<b>243,532</b>	<b>204,139</b>	<b>7,564</b>	<b>174,709</b>	<b>59%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7,564)</b>	<b>7,564</b>	
<b>Cash Balance</b>							

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

**Department Purpose:**

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

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

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

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

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<b>Department Name</b>	Code Enforcement	<b>Fund/Dept No.</b>	101-1201
<b>Fund Type</b>	General Fund	<b>Date Updated</b>	8/23/2017
<b>Control</b>	City Funds		

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

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

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

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

**City of South Bend, Indiana  
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<b>Fund Name</b>	<b>Rainy Day</b>	<b>Fund Number</b>	<b>102</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>8/21/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	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	13,013	58,768	48,220	-	1,232	98%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>60,000</b>	<b>13,013</b>	<b>58,768</b>	<b>1,454,069</b>	<b>-</b>	<b>1,232</b>	<b>98%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>60,000</b>	<b>13,013</b>	<b>58,768</b>	<b>1,454,069</b>	<b>-</b>	<b>1,232</b>	
<b>Cash Balance</b>			<b>10,243,141</b>	<b>10,146,176</b>			

**Fund Purpose:**

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

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

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

No expenditures are budgeted in this fund.

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

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<b>Fund Name</b>	<b>Excess Levy</b>	<b>Fund Number</b>	<b>103</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>8/23/2017</b>
<b>Control</b>	<b>City Funds</b>		

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

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

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

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

**City of South Bend, Indiana  
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<b>Fund Name</b>	<b>Parks &amp; Recreation</b>	<b>Fund Number</b>	<b>201</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>8/16/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	8,900,000	-	4,976,456	4,312,626	-	3,923,544	56%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	670,000	-	379,124	323,330	-	290,876	57%
Grants/Intergovernmental	5,095,000	-	-	-	-	5,095,000	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	2,954,847	256,722	994,710	1,071,292	-	1,960,137	34%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	10,000	2,859	14,456	13,790	-	(4,456)	145%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	1,500	1,500	650	-	(1,500)	0%
Other Income	1,844,938	75,047	915,192	628,850	-	929,746	50%
Transfers In	625,347	-	200,000	-	-	425,347	32%
<b>Total Revenue</b>	<b>20,100,132</b>	<b>336,127</b>	<b>7,481,438</b>	<b>6,350,536</b>	<b>-</b>	<b>12,618,694</b>	<b>37%</b>
<b>Expenditures</b>							
Personnel	8,365,281	746,086	4,476,781	4,101,902	-	3,888,500	54%
Supplies	1,343,520	109,510	559,155	574,945	292,675	491,690	63%
Services	4,833,975	209,043	2,393,428	1,484,774	488,887	1,951,660	60%
Debt Service	279,691	26,783	168,982	187,699	3,886	106,823	62%
Capital	4,000,000	-	-	22,760	-	4,000,000	0%
Transfers Out	102,850	-	-	-	-	102,850	0%
<b>Total Expenditures</b>	<b>18,925,317</b>	<b>1,091,422</b>	<b>7,598,346</b>	<b>6,372,080</b>	<b>785,448</b>	<b>10,541,523</b>	<b>44%</b>
<b>Net</b>	<b>1,174,815</b>	<b>(755,295)</b>	<b>(116,908)</b>	<b>(21,544)</b>	<b>(785,448)</b>	<b>2,077,171</b>	
<b>Cash Balance</b>			<b>4,439,685</b>	<b>3,908,275</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	97.00	94.00
Part-Time /Seasonal/Temporary	N/A	50.00
<b>Total</b>	<b>97.00</b>	<b>144.00</b>

**Fund Purpose:**

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

**Explain Significant Revenue, Expenditure and Staffing Changes/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.

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<b>Fund Name</b>	<b>Motor Vehicle Highway</b>	<b>Fund Number</b>	<b>202</b>
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<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>8/23/2017</b>
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<b>Control</b>	<b>City Funds</b>
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	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	5,650,000	694,030	3,411,451	3,092,859	-	2,238,549	60%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	223,365	-	114,139	172,991	-	109,226	51%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	21,813	9,139	38,434	30,015	-	(16,621)	176%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	73,958	577	9,288	18,514	-	64,670	13%
Transfers In	3,964,974	-	1,982,487	2,864,750	-	1,982,487	50%
<b>Total Revenue</b>	<b>9,934,110</b>	<b>703,745</b>	<b>5,555,800</b>	<b>6,179,129</b>	<b>-</b>	<b>4,378,310</b>	<b>56%</b>
<b>Expenditures</b>							
Personnel	4,585,702	304,750	2,193,263	2,174,627	-	2,392,439	48%
Supplies	2,639,357	48,216	687,008	994,182	274,781	1,677,568	36%
Services	3,744,927	281,106	1,565,995	1,335,461	218,282	1,960,649	48%
Debt Service	775,545	209,612	592,350	335,753	-	183,195	76%
Capital	20,000	-	15,995	39,458	-	4,005	80%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>11,765,531</b>	<b>843,684</b>	<b>5,054,610</b>	<b>4,879,480</b>	<b>493,063</b>	<b>6,217,857</b>	<b>47%</b>
<b>Net</b>	<b>(1,831,421)</b>	<b>(139,939)</b>	<b>501,189</b>	<b>1,299,649</b>	<b>(493,063)</b>	<b>(1,839,547)</b>	
<b>Cash Balance</b>			<b>6,649,566</b>	<b>6,439,975</b>			

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

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

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**  
The major encumbrances were \$303k for curb & sidewalk, \$225k for road salt, \$39k for Corby Blvd Project design services, and \$16k for County-City Building van accessible parking.  
Historically, this fund has received its revenues through gasoline taxes, but since 2008 has also received wheel tax revenues. Currently, it receives transfers from COIT to support the curb and sidewalk program, from EDIT to support street department operations and from Project ReLeaf to support leaf collection efforts in the City.  
As of the end of May, the Street Department is down by 8 employees: 1 Asset Manager, 1 Superintendent IV, 5 Equipment Operators II and 1 Operations Technician. The Asset Manager is a new position; the Superintendent IV and Operations Technician positions were created by promotions; the EO II positions are open for a variety of reasons.  
Interviews have been conducted to fill the Superintendent IV and EO II positions and we look forward to having them filled within the next couple of weeks, providing all goes well with the pre-employment screening process. However, even with getting these positions filled, the learning curve for new employees may require that we work additional overtime during the paving season to reach our goal for the year. Interviews will be conducted for the Operations Technician position next week.

**Explain Significant Spending on Capital Projects Below:**  
\$20,000 is budgeted for a new printer for the sign shop.



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<b>Fund Name</b>	<b>Recreation Nonreverting</b>	<b>Fund Number</b>	<b>203</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>8/16/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	1,365,787	63,544	632,491	640,613	-	733,296	46%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	6,000	1,268	5,381	4,756	-	619	90%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	43,000	43,000	-	-	(43,000)	0%
Other Income	10,000	(1,238)	119	70	-	9,881	1%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,381,787</b>	<b>106,575</b>	<b>680,990</b>	<b>645,439</b>	<b>-</b>	<b>700,797</b>	<b>49%</b>
<b>Expenditures</b>							
Personnel	571,393	48,416	208,562	245,078	-	362,831	37%
Supplies	318,589	19,329	91,864	102,867	75,066	151,659	52%
Services	594,701	91,362	262,329	224,588	105,856	226,516	62%
Debt Service	-	-	-	-	-	-	0%
Capital	115,000	-	-	24,300	-	115,000	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,599,683</b>	<b>159,108</b>	<b>562,756</b>	<b>596,833</b>	<b>180,922</b>	<b>856,005</b>	<b>46%</b>
<b>Net</b>	<b>(217,896)</b>	<b>(52,533)</b>	<b>118,234</b>	<b>48,606</b>	<b>(180,922)</b>	<b>(155,208)</b>	
<b>Cash Balance</b>			<b>943,623</b>	<b>870,313</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	1.00	1.00
Part-Time /Seasonal/Temporary	-	42.00
<b>Total</b>	<b>1.00</b>	<b>43.00</b>

**Fund Purpose:**

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

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

Part time employees are individuals, not FTEs. Supplies encumbrances are for annual PO's to suppliers of commodities, such as Sam's Club, and for pool supplies. Services encumbrances are annual PO's for sports referees and contracts for fitness instructors.

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

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

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<b>Fund Name</b>	<b>Studebaker-Oliver Reverting Grants</b>	<b>Fund Number</b>	<b>209</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>8/15/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	318,587	27,776	151,563	89,603	-	167,024	48%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,000	1,025	4,720	5,893	-	(720)	118%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	100,000	-	-	-	-	100,000	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>422,587</b>	<b>28,801</b>	<b>156,283</b>	<b>95,496</b>	<b>-</b>	<b>266,304</b>	<b>37%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	539,393	31,342	213,043	89,849	226,350	100,000	81%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>539,393</b>	<b>31,342</b>	<b>213,043</b>	<b>89,849</b>	<b>226,350</b>	<b>100,000</b>	<b>81%</b>
<b>Net</b>	<b>(116,806)</b>	<b>(2,541)</b>	<b>(56,760)</b>	<b>5,647</b>	<b>(226,350)</b>	<b>166,304</b>	
<b>Cash Balance</b>			<b>799,291</b>	<b>1,112,848</b>			

**Fund Purpose:**

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

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

Brownfield Assessment Grant awarded by EPA for use in South Bend, Mishawaka and St. Joseph County covers the outstanding encumbrance. Consultant work proceeding. We are able to draw revenue from the grant as we make expenditures.

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

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<b>Fund Name</b>	Economic Development State Grants	<b>Fund Number</b>	210
<b>Fund Type</b>	Special Revenue	<b>Date Updated</b>	8/15/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	187,129	-	-	775,231	-	187,129	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	9,851	455	6,424	5,607	-	3,427	65%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	63,661	-	31,592	32,642	-	32,069	50%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>260,641</b>	<b>455</b>	<b>38,016</b>	<b>813,480</b>	<b>-</b>	<b>222,625</b>	<b>15%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	185,120	-	-	617,809	185,120	-	100%
Debt Service	72,012	-	36,005	36,005	-	36,007	50%
Capital	252,625	-	-	858,470	-	252,625	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>509,757</b>	<b>-</b>	<b>36,005</b>	<b>1,512,284</b>	<b>185,120</b>	<b>288,632</b>	<b>43%</b>
<b>Net</b>	<b>(249,116)</b>	<b>455</b>	<b>2,011</b>	<b>(698,804)</b>	<b>(185,120)</b>	<b>(66,007)</b>	
<b>Cash Balance</b>			<b>353,006</b>	<b>(538,448)</b>			

**Fund Purpose:**

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

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

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

Capital expenditures shown here are for the ND Turbo Project.

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<b>Fund Name</b>	<b>Department of Community Investment (DCI)</b>	<b>Fund Number</b>	<b>211</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>8/15/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	440,636	-	-	120,805	-	440,636	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	316,000	7,257	104,452	216,022	-	211,548	33%
Fines, Forfeitures, and Fees	2,000	-	470	165	-	1,530	24%
Interest Earnings	10,000	1,511	7,467	6,936	-	2,533	75%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	55	118	2,604	-	(118)	0%
Transfers In	1,522,673	-	761,337	1,396,229	-	761,337	50%
<b>Total Revenue</b>	<b>2,291,309</b>	<b>8,822</b>	<b>873,844</b>	<b>1,742,761</b>	<b>-</b>	<b>1,417,465</b>	<b>38%</b>
<b>Expenditures</b>							
Personnel	1,888,112	133,899	995,105	1,093,043	-	893,007	53%
Supplies	26,356	434	6,447	8,647	1,580	18,329	30%
Services	835,908	40,625	317,128	255,855	23,468	495,311	41%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,750,376</b>	<b>174,958</b>	<b>1,318,681</b>	<b>1,357,546</b>	<b>25,048</b>	<b>1,406,646</b>	<b>49%</b>
<b>Net</b>	<b>(459,067)</b>	<b>(166,135)</b>	<b>(444,837)</b>	<b>385,215</b>	<b>(25,048)</b>	<b>10,819</b>	
<b>Cash Balance</b>			<b>917,935</b>	<b>1,507,507</b>			

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

**Fund Purpose:**

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

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

Transfers In come from EDIT Fund 408 on a quarterly basis. Vacant positions: one Analyst position; Assistant Executive Director; and one Associate position.

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

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

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<b>Fund Name</b>	<b>Dept of Community Investment Grants</b>	<b>Fund Number</b>	<b>212</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>8/15/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	5,238,451	29,968	1,022,518	858,341	-	4,215,933	20%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	1,000	-	40	90	-	960	4%
Interest Earnings	2,000	151	448	1,129	-	1,552	22%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	214,387	1,241	262,737	13,840	-	(48,350)	123%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,455,838</b>	<b>31,360</b>	<b>1,285,743</b>	<b>873,400</b>	<b>-</b>	<b>4,170,095</b>	<b>24%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Grants & Subsidies	5,455,838	77,983	1,249,663	821,721	1,425,579	2,780,596	49%
Transfers Out	-	-	-	500	-	-	0%
<b>Total Expenditures</b>	<b>5,455,838</b>	<b>77,983</b>	<b>1,249,663</b>	<b>822,221</b>	<b>1,425,579</b>	<b>2,780,596</b>	<b>49%</b>
<b>Net</b>	<b>-</b>	<b>(46,623)</b>	<b>36,080</b>	<b>51,179</b>	<b>(1,425,579)</b>	<b>1,389,500</b>	
<b>Cash Balance</b>			<b>321,037</b>	<b>604,612</b>			

**Fund Purpose:**

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

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

There will likely be little predictable trend in revenue and expenditure from year to year because not all grants are on-going and the timing of funding varies widely. We can only draw revenue in response to funds expended so revenues will come in as funds are spent. The federal government does not allow us to hold too much cash. Expenditures in 2017, as in previous years, will be made by outside not-for-profits for eligible activities such as: Homeownership Assistance; Housing Acquisition/Rehab/Resale; Owner-Occupied Housing Rehab; Spot Blight Clearance; Technical Assistance; Public Services; Public Facility Improvements; Emergency Shelter Operations; Rapid Re-housing; Shelter Plus Supportive Services; and New Housing Construction. All services must either assist low/moderate income households or eliminate slum & blight and/or other requirements specific to the particular grants. The not-for-profits can generally apply for funding for 2018 in the summer of 2017.

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

**City of South Bend, Indiana  
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<b>Fund Name</b>	<b>Police State Seizures</b>	<b>Fund Number</b>	<b>216</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>8/16/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	35,000	-	15,003	25,250	-	19,997	43%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	297	1,319	1,133	-	(319)	132%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>36,000</b>	<b>297</b>	<b>16,322</b>	<b>26,383</b>	<b>-</b>	<b>19,678</b>	<b>45%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	36,000	-	-	-	-	36,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>36,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,000</b>	<b>0%</b>
<b>Net</b>	<b>-</b>	<b>297</b>	<b>16,322</b>	<b>26,383</b>	<b>-</b>	<b>(16,322)</b>	
<b>Cash Balance</b>			<b>233,927</b>	<b>226,121</b>			

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

**Explain Significant Revenue and Expenditure Changes/Variations Below:**  
This fund's revenue stream is not a steady flow. It is dependent upon the processing and release of funds from the State for seized assets in drug activities. Expenditures are to be used to support the Police Department's effort to combat drug activity.

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

**City of South Bend, Indiana**  
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<b>Fund Name</b>	Gift, Donation, Bequest	<b>Fund Number</b>	217
<b>Fund Type</b>	Special Revenue	<b>Date Updated</b>	8/15/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	20,000	-	-	-	-	20,000	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	800	231	791	349	-	9	99%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	163,994	282	178,629	1,058	-	(14,635)	109%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>184,794</b>	<b>513</b>	<b>179,420</b>	<b>1,407</b>	<b>-</b>	<b>5,374</b>	<b>97%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	8,700	-	-	-	-	8,700	0%
Services	233,000	79,294	160,494	-	36,453	36,054	85%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>241,700</b>	<b>79,294</b>	<b>160,494</b>	<b>-</b>	<b>36,453</b>	<b>44,754</b>	<b>81%</b>
<b>Net</b>	<b>(56,906)</b>	<b>(78,781)</b>	<b>18,927</b>	<b>1,407</b>	<b>(36,453)</b>	<b>(39,380)</b>	
<b>Cash Balance</b>			<b>140,517</b>	<b>66,281</b>			

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

**Explain Significant Revenue and Expenditure Changes/Variiances Below:**  
\$350,000 has been budgeted from this fund to help fund public art projects throughout the City. The City wishes to serve as a conduit for this activity and hopes to receive \$185,000 in private donations to help fund these projects.  
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  
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<b>Fund Name</b>	<b>Police Curfew Violations</b>	<b>Fund Number</b>	<b>218</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>8/16/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	900	38	125	175	-	775	14%
Interest Earnings	100	16	73	66	-	27	73%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,000</b>	<b>54</b>	<b>198</b>	<b>241</b>	<b>-</b>	<b>802</b>	<b>20%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,000	-	-	-	-	1,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>0%</b>
<b>Net</b>	<b>-</b>	<b>54</b>	<b>198</b>	<b>241</b>	<b>-</b>	<b>(198)</b>	
<b>Cash Balance</b>			<b>12,761</b>	<b>12,479</b>			

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

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

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



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<b>Fund Name</b>	<b>Unsafe Building</b>	<b>Fund Number</b>	<b>219</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>8/22/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	214,000	10,628	74,623	150,007	-	139,377	35%
Fines, Forfeitures, and Fees	-	6,056	35,903	130,537	-	(35,903)	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	579,757	-	289,879	616,971	-	289,879	50%
<b>Total Revenue</b>	<b>793,757</b>	<b>16,684</b>	<b>400,404</b>	<b>897,515</b>	<b>-</b>	<b>393,353</b>	<b>50%</b>
<b>Expenditures</b>							
Personnel	273,536	17,051	152,652	150,434	-	120,884	56%
Supplies	24,959	998	9,911	9,926	432	14,616	41%
Services	604,251	42,766	278,942	239,817	187,360	137,950	77%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>902,746</b>	<b>60,815</b>	<b>441,505</b>	<b>400,176</b>	<b>187,791</b>	<b>273,450</b>	<b>70%</b>
<b>Net</b>	<b>(108,989)</b>	<b>(44,131)</b>	<b>(41,101)</b>	<b>497,339</b>	<b>(187,791)</b>	<b>119,904</b>	
<b>Cash Balance</b>			<b>330,893</b>	<b>497,839</b>			

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

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

**Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:**  
This fund accounts for the activities of the Neighborhood Enhancement Activity Team (NEAT) Crew, charged with maintaining property standards regarding property cleanliness and upkeep. The City's mowing and graffiti removal programs are also run through this fund. The NEAT Crew is a division of Code Enforcement. Revenue in Fines, Forfeitures, and Fees represent miscellaneous collections for delinquent billing through invoices which were deemed uncollectible, and therefore turned over to a collection agency. Also included in this category is revenue collected by the Ordinance Violation Bureau for fines levied against property owners for certain violations tagged by Code Enforcement. In addition, in 2017 Fund 219 will receive interfund operating transfers from Fund 408 (EDIT) in the amount of \$579,757.

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

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<b>Fund Name</b>	<b>Law Enforcement Continuing Education</b>	<b>Fund Number</b>	<b>220</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>8/16/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	120,000	10,567	72,673	84,707	-	47,327	61%
Fines, Forfeitures, and Fees	86,000	5,612	79,212	46,014	-	6,788	92%
Interest Earnings	5,000	778	4,060	4,862	-	940	81%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	-	-	-	2,000	0%
Other Income	8,500	902	7,351	22,963	-	1,149	86%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>221,500</b>	<b>17,860</b>	<b>163,296</b>	<b>158,546</b>	<b>-</b>	<b>58,204</b>	<b>74%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	318,332	14,517	55,433	77,308	24,593	238,306	25%
Services	470,090	8,073	310,013	132,243	11,159	148,918	68%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>788,422</b>	<b>22,590</b>	<b>365,446</b>	<b>209,552</b>	<b>35,752</b>	<b>387,224</b>	<b>51%</b>
<b>Net</b>	<b>(566,922)</b>	<b>(4,731)</b>	<b>(202,150)</b>	<b>(51,006)</b>	<b>(35,752)</b>	<b>(329,020)</b>	
<b>Cash Balance</b>			<b>601,305</b>	<b>839,920</b>			

**Fund Purpose:**

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

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

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

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

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<b>Fund Name</b>	<b>Landlord Registration</b>	<b>Fund Number</b>	<b>221</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>8/22/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	7,000	20	4,035	-	-	2,965	58%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>7,000</b>	<b>20</b>	<b>4,035</b>	<b>-</b>	<b>-</b>	<b>2,965</b>	<b>58%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,000	-	10	-	-	990	1%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,000</b>	<b>-</b>	<b>10</b>	<b>-</b>	<b>-</b>	<b>990</b>	<b>1%</b>
<b>Net</b>	<b>6,000</b>	<b>20</b>	<b>4,025</b>	<b>-</b>	<b>-</b>	<b>1,975</b>	
<b>Cash Balance</b>			<b>5,250</b>	<b>-</b>			

**Fund Purpose:**

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

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

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

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

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<b>Fund Name</b>	<b>Loss Recovery</b>	<b>Fund Number</b>	<b>227</b>
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<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>8/23/2017</b>
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<b>Control</b>	<b>City Funds</b>
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	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	9,000	1,217	5,554	5,284	-	3,446	62%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>9,000</b>	<b>1,217</b>	<b>5,554</b>	<b>5,284</b>	<b>-</b>	<b>3,446</b>	<b>62%</b>
<b>Expenditures</b>							
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%
<b>Total Expenditures</b>	<b>598,675</b>	<b>-</b>	<b>18,869</b>	<b>23,216</b>	<b>253,206</b>	<b>326,600</b>	<b>45%</b>
<b>Net</b>	<b>(589,675)</b>	<b>1,217</b>	<b>(13,315)</b>	<b>(17,932)</b>	<b>(253,206)</b>	<b>(323,154)</b>	
<b>Cash Balance</b>			<b>957,250</b>	<b>975,317</b>			

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

**Explain Significant Revenue and Expenditure Changes/Variations Below:**  
Services include \$350,000 budgeted for Ignition Park land remediation and \$70,000 for vacant & abandoned housing.  
The encumbrances in Services include \$50K for the continuation of the vacant & abandoned housing program and \$70K for legal services.

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

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<b>Fund Name</b>	<b>Emergency Phone System</b>	<b>Fund Number</b>	<b>244</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>8/23/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	-	-	-	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	33,671	-	4,708	-	28,963	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>33,671</b>	-	<b>4,708</b>	-	<b>28,963</b>	-	<b>100%</b>
<b>Net</b>	<b>(33,671)</b>	-	<b>(4,708)</b>	-	<b>(28,963)</b>	-	
<b>Cash Balance</b>			<b>28,963</b>	<b>33,671</b>			

**Fund Purpose:**

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

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

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

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

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<b>Fund Name</b>	Public Safety LOIT	<b>Fund Number</b>	249
<b>Fund Type</b>	Special Revenue	<b>Date Updated</b>	8/17/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	7,467,618	622,302	4,356,111	3,961,510	-	3,111,508	58%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	6,000	1,377	5,640	3,659	-	360	94%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>7,473,618</b>	<b>623,678</b>	<b>4,361,750</b>	<b>3,965,169</b>	<b>-</b>	<b>3,111,868</b>	<b>58%</b>
<b>Expenditures</b>							
Personnel	7,462,645	621,159	4,316,825	3,801,293	-	3,145,820	58%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>7,462,645</b>	<b>621,159</b>	<b>4,316,825</b>	<b>3,801,293</b>	<b>-</b>	<b>3,145,820</b>	<b>58%</b>
<b>Net</b>	<b>10,973</b>	<b>2,520</b>	<b>44,925</b>	<b>163,876</b>	<b>-</b>	<b>(33,952)</b>	
<b>Cash Balance</b>			<b>985,374</b>	<b>805,810</b>			

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

**Fund Purpose:**

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

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

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

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

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<b>Fund Name</b>	<b>Local Roads &amp; Streets</b>	<b>Fund Number</b>	<b>251</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>8/22/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	1,068,000	101,682	648,434	659,143	-	419,566	61%
Grants/Intergovernmental	256,000	-	89,299	356	-	166,701	35%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	20,000	3,955	17,017	15,811	-	2,983	85%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	330,275	-	4,575	375,892	-	325,700	1%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,674,275</b>	<b>105,638</b>	<b>759,324</b>	<b>1,051,203</b>	<b>-</b>	<b>914,951</b>	<b>45%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	500,378	234,505	363,008	168,922	86,992	50,378	90%
Services	794,905	3,078	77,760	222,644	109,552	607,593	24%
Debt Service	-	-	-	-	-	-	0%
Capital	916,261	68,252	292,238	349,782	316,093	307,930	66%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,211,544</b>	<b>305,836</b>	<b>733,006</b>	<b>741,348</b>	<b>512,637</b>	<b>965,901</b>	<b>56%</b>
<b>Net</b>	<b>(537,269)</b>	<b>(200,198)</b>	<b>26,317</b>	<b>309,855</b>	<b>(512,637)</b>	<b>(50,949)</b>	
<b>Cash Balance</b>			<b>2,889,260</b>	<b>3,037,229</b>			

**Fund Purpose:**

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

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

This fund receives most of its revenue through the gas tax, budgeted at \$1.068 million for 2017. Other Income is reimbursement from the Indiana Department of Transportation (INDOT) as they pay the City back for their share of certain construction projects. The fund is used predominantly for street capital projects. The large encumbrance in supplies is for street material.

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

Projects in 2017 include the Safe Routes to School initiative for Coquillard and Harrison schools, Bendix Drive, and the Boland bicycle trail. The encumbrance includes \$56K for Bendix Dr. (Lathrop to Toll Road), \$43K for the Boland Trail, \$68K for Safe Routes to School (Coquillard, Harrison, Perley and Lincoln schools), and \$127K for Olive St. at Sample design and construction.

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<b>Fund Name</b>	Excess Welfare Distribution	<b>Fund Number</b>	252
<b>Fund Type</b>	Special Revenue	<b>Date Updated</b>	8/21/2017
<b>Control</b>	City Funds		

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

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

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

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



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<b>Fund Name</b>	<b>LOIT Special Distribution</b>	<b>Fund Number</b>	<b>257</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>8/22/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	4,217,549	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	1,278,000	-	-	-	-	1,278,000	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	40,000	3,846	20,738	-	-	19,262	52%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	153,000	-	205,397	-	-	(52,397)	134%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,471,000</b>	<b>3,846</b>	<b>226,134</b>	<b>4,217,549</b>	<b>-</b>	<b>1,244,866</b>	<b>15%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	852,100	49,157	109,315	-	499,785	243,000	71%
Debt Service	-	-	-	-	-	-	0%
Capital	1,905,357	31,862	213,317	2,200	696,032	996,008	48%
Transfers Out	1,000,000	-	1,000,000	-	-	-	100%
<b>Total Expenditures</b>	<b>3,757,457</b>	<b>81,018</b>	<b>1,322,632</b>	<b>2,200</b>	<b>1,195,817</b>	<b>1,239,008</b>	<b>67%</b>
<b>Net</b>	<b>(2,286,457)</b>	<b>(77,172)</b>	<b>(1,096,498)</b>	<b>4,215,349</b>	<b>(1,195,817)</b>	<b>5,858</b>	
<b>Cash Balance</b>			<b>2,958,105</b>	<b>4,215,349</b>			

**Fund Purpose:**

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

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

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

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

The capital budget was established in July 2016 and is \$850,000 comprised of 3 projects: 2 Safe Routes to School projects (LaSalle/Marquette and Monroe/Studebaker) and initial planning for the Ironwood/Corby/Rockne intersection. The \$606K encumbered is comprised of \$22K for Safe Routes - Monroe/Studebaker, \$78K for Safe Routes - Marquette/LaSalle, \$138K for Edison/Ironwood Design, and \$368K for design work on the Ironwood/Corby/Rockne intersection.

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<b>Fund Name</b>	<b>Human Rights Federal Grant</b>	<b>Fund Number</b>	<b>258</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>8/21/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	145,000	39,190	130,390	121,000	-	14,610	90%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	608	2,600	2,186	-	(600)	130%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	18,040	-	12,602	17,750	-	5,438	70%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>165,040</b>	<b>39,798</b>	<b>145,593</b>	<b>140,936</b>	<b>-</b>	<b>19,447</b>	<b>88%</b>
<b>Expenditures</b>							
Personnel	126,096	5,642	47,096	69,618	-	79,000	37%
Supplies	7,630	-	6,020	908	1,110	500	93%
Services	68,047	4,008	29,255	34,597	13,942	24,850	63%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>201,773</b>	<b>9,651</b>	<b>82,371</b>	<b>105,123</b>	<b>15,052</b>	<b>104,350</b>	<b>48%</b>
<b>Net</b>	<b>(36,733)</b>	<b>30,148</b>	<b>63,222</b>	<b>35,812</b>	<b>(15,052)</b>	<b>(84,903)</b>	
<b>Cash Balance</b>			<b>543,287</b>	<b>461,209</b>			

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

**Fund Purpose:**

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

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

Revenues are lower at this time versus last year due to timing of receipt for grants. Expenditures are lower this year in the personnel category due to reduction in staffing that occurred earlier this year.

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

**City of South Bend, Indiana**  
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<b>Fund Name</b>	Local Road & Bridge Grant	<b>Fund Number</b>	265
<b>Fund Type</b>	Special Revenue	<b>Date Updated</b>	8/22/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	1,000,000	-	1,000,000	-	-	-	100%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	1,000,000	-	1,000,000	-	-	-	100%
<b>Total Revenue</b>	<b>2,000,000</b>	<b>-</b>	<b>2,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	2,000,000	64	64	-	-	1,999,936	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,000,000</b>	<b>64</b>	<b>64</b>	<b>-</b>	<b>-</b>	<b>1,999,936</b>	<b>0%</b>
<b>Net</b>	<b>-</b>	<b>(64)</b>	<b>1,999,936</b>	<b>-</b>	<b>-</b>	<b>(1,999,936)</b>	
<b>Cash Balance</b>			<b>1,999,936</b>	<b>-</b>			

**Fund Purpose:**

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

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

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

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

**City of South Bend, Indiana  
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<b>Fund Name</b>	<b>Eastrace Waterway</b>	<b>Fund Number</b>	<b>271</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>8/16/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	22	2	8	7	-	14	35%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>22</b>	<b>2</b>	<b>8</b>	<b>7</b>	<b>-</b>	<b>14</b>	<b>35%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	1,367	1,353	1,353	-	-	14	99%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,367</b>	<b>1,353</b>	<b>1,353</b>	<b>-</b>	<b>-</b>	<b>14</b>	<b>99%</b>
<b>Net</b>	<b>(1,345)</b>	<b>(1,351)</b>	<b>(1,345)</b>	<b>7</b>	<b>-</b>	<b>(0)</b>	
<b>Cash Balance</b>			<b>2</b>	<b>1,342</b>			

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

**Explain Significant Revenue and Expenditure Changes/Variations Below:**  
Budgeted expenditures are for East Race equipment. This fund will be closed in 2017.

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

**City of South Bend, Indiana  
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<b>Fund Name</b>	Morris PAC / Palais Royale Marketing	<b>Fund Number</b>	273
<b>Fund Type</b>	Special Revenue	<b>Date Updated</b>	8/16/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	18,000	-	7,021	8,328	-	10,979	39%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	300	58	259	174	-	41	86%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>18,300</b>	<b>58</b>	<b>7,280</b>	<b>8,502</b>	<b>-</b>	<b>11,020</b>	<b>40%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	21,675	-	5,673	2,457	-	16,002	26%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>21,675</b>	<b>-</b>	<b>5,673</b>	<b>2,457</b>	<b>-</b>	<b>16,002</b>	<b>26%</b>
<b>Net</b>	<b>(3,375)</b>	<b>58</b>	<b>1,607</b>	<b>6,046</b>	<b>-</b>	<b>(4,982)</b>	
<b>Cash Balance</b>			<b>48,695</b>	<b>36,398</b>			

**Fund Purpose:**

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

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

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

**City of South Bend, Indiana  
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<b>Fund Name</b>	<b>Police Block Grants</b>	<b>Fund Number</b>	<b>280</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>8/17/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	50	5	22	21	-	28	45%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>50</b>	<b>5</b>	<b>22</b>	<b>21</b>	<b>-</b>	<b>28</b>	<b>45%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>50</b>	<b>5</b>	<b>22</b>	<b>21</b>	<b>-</b>	<b>28</b>	
<b>Cash Balance</b>			<b>3,908</b>	<b>3,871</b>			

**Fund Purpose:**

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

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

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

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

**City of South Bend, Indiana  
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<b>Fund Name</b>	<b>Economic Develop Commission-Revenue Bonds</b>	<b>Fund Number</b>	<b>281</b>
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<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>8/15/2017</b>
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<b>Control</b>	<b>City Funds</b>
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	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	200	35	159	147	-	41	80%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>200</b>	<b>35</b>	<b>159</b>	<b>147</b>	<b>-</b>	<b>41</b>	<b>80%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>200</b>	<b>35</b>	<b>159</b>	<b>147</b>	<b>-</b>	<b>41</b>	
<b>Cash Balance</b>			<b>27,772</b>	<b>27,509</b>			

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

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

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

**City of South Bend, Indiana  
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<b>Fund Name</b>	<b>HAZMAT</b>	<b>Fund Number</b>	<b>289</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>8/16/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	10,000	-	-	-	-	10,000	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	28	142	170	-	(142)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>10,000</b>	<b>28</b>	<b>142</b>	<b>170</b>	<b>-</b>	<b>9,858</b>	<b>1%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	10,431	-	4,742	7,609	1,026	4,663	55%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>10,431</b>	<b>-</b>	<b>4,742</b>	<b>7,609</b>	<b>1,026</b>	<b>4,663</b>	<b>55%</b>
<b>Net</b>	<b>(431)</b>	<b>28</b>	<b>(4,600)</b>	<b>(7,439)</b>	<b>(1,026)</b>	<b>5,195</b>	
<b>Cash Balance</b>			<b>22,174</b>	<b>24,624</b>			

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

**Explain Significant Revenue and Expenditure Changes/Variations Below:**  
Funding is entirely dependent on the number of billable Hazardous Material responses in any given calendar year.

**Explain Significant Spending on Capital Projects Below:**  
No major capital expenditures are planned through this fund. Major purchases are funded through the Fire Department and EMS Capital and the minimal fees collected in this fund are used to replace equipment and gear used in responses.



**City of South Bend, Indiana  
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<b>Fund Name</b>	Indiana River Rescue	<b>Fund Number</b>	291
<b>Fund Type</b>	Special Revenue	<b>Date Updated</b>	8/16/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	45,000	3,000	67,800	104,700	-	(22,800)	151%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	500	211	874	586	-	(374)	175%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>45,500</b>	<b>3,211</b>	<b>68,674</b>	<b>105,286</b>	<b>-</b>	<b>(23,174)</b>	<b>151%</b>
<b>Expenditures</b>							
Personnel	15,500	231	1,731	1,731	777	12,992	16%
Supplies	16,849	113	2,415	7,289	-	14,434	14%
Services	85,000	8,708	62,346	14,442	14,449	8,205	90%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>117,349</b>	<b>9,052</b>	<b>66,492</b>	<b>23,462</b>	<b>15,226</b>	<b>35,631</b>	<b>70%</b>
<b>Net</b>	<b>(71,849)</b>	<b>(5,842)</b>	<b>2,183</b>	<b>81,824</b>	<b>(15,226)</b>	<b>(58,806)</b>	
<b>Cash Balance</b>			<b>144,203</b>	<b>177,269</b>			

**Fund Purpose:**

The fund collects tuition fees for students attending the Indiana River Rescue School. There are typically 2-4 schools a year, each a week in duration. Expenditures are for the maintenance and repair of rescue equipment.

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

Funding relies on the number of Indiana River Rescue School (IRRS) courses offered in any given year. Generally, there are at least 3 courses offered. In recent years, demand from the fire departments of Chicago and New York has increased the need for additional dedicated classes. In those years, revenue can increase dramatically.

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

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<b>Fund Name</b>	<b>Police Grants</b>	<b>Fund Number</b>	<b>292</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>8/16/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	-	-	-	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	10,805	-	5,587	33,239	27,347	(22,129)	305%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>10,805</b>	-	<b>5,587</b>	<b>33,239</b>	<b>27,347</b>	<b>(22,129)</b>	<b>305%</b>
<b>Net</b>	<b>(10,805)</b>	-	<b>(5,587)</b>	<b>(33,239)</b>	<b>(27,347)</b>	<b>22,129</b>	
<b>Cash Balance</b>			<b>71,041</b>	<b>87,957</b>			

**Fund Purpose:**  
This fund was established to track the revenue and expenditures related to specific Federal Grants. Federal Grant revenue and expenditures are now tracked in Fund 295.

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

**Explain Significant Spending on Capital Projects Below:**  
All expenses are for the Lexipol implementation.

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<b>Fund Name</b>	<b>Regional Police Academy</b>	<b>Fund Number</b>	<b>294</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>8/16/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	20,000	-	15,275	18,600	-	4,725	76%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	500	111	483	431	-	17	97%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,000	-	50	-	-	1,950	3%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>22,500</b>	<b>111</b>	<b>15,808</b>	<b>19,031</b>	<b>-</b>	<b>6,692</b>	<b>70%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	1,500	-	574	100	-	926	38%
Services	21,000	179	5,942	3,362	-	15,058	28%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>22,500</b>	<b>179</b>	<b>6,516</b>	<b>3,462</b>	<b>-</b>	<b>15,984</b>	<b>29%</b>
<b>Net</b>	<b>-</b>	<b>(69)</b>	<b>9,292</b>	<b>15,569</b>	<b>-</b>	<b>(9,292)</b>	
<b>Cash Balance</b>			<b>85,383</b>	<b>85,788</b>			

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

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

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

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<b>Fund Name</b>	COPS MORE Grant	<b>Fund Number</b>	295
<b>Fund Type</b>	Special Revenue	<b>Date Updated</b>	8/16/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	53,750	-	-	7,319	-	53,750	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	193	1,068	677	-	932	53%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	3,250	-	-	-	-	3,250	0%
Other Income	64,500	817	50,736	27,010	-	13,764	79%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>123,500</b>	<b>1,011</b>	<b>51,804</b>	<b>35,007</b>	<b>-</b>	<b>71,696</b>	<b>42%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	110,467	-	23,860	4,010	40,066	46,541	58%
Services	153,300	347	112,305	23,927	1,210	39,785	74%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>263,767</b>	<b>347</b>	<b>136,165</b>	<b>27,937</b>	<b>41,276</b>	<b>86,326</b>	<b>67%</b>
<b>Net</b>	<b>(140,267)</b>	<b>664</b>	<b>(84,361)</b>	<b>7,070</b>	<b>(41,276)</b>	<b>(14,630)</b>	
<b>Cash Balance</b>			<b>153,110</b>	<b>128,627</b>			

**Fund Purpose:**  
This fund was established to track Federal Grants received for specific purposes outlined in each grant. The cash balance results from funds received from the grants along with impound towing fees. The Community-Oriented Policing Services (COPS) Office of the Department of Justice offers grants through the Making Officer Redeployment Effective (MORE) program.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**  
The \$40,000 Encumbrances are for dash cameras paid for by a grant.

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

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<b>Fund Name</b>	<b>Police Federal Drug Enforcement</b>	<b>Fund Number</b>	<b>299</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>8/16/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	30,000	-	-	1,093	-	30,000	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	182	1,135	781	-	(135)	114%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,000	-	-	-	-	1,000	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>32,000</b>	<b>182</b>	<b>1,135</b>	<b>1,875</b>	<b>-</b>	<b>30,865</b>	<b>4%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	89,337	-	34,337	6,965	-	55,000	38%
Services	62,000	-	16,372	1,290	-	45,628	26%
Debt Service	-	-	-	-	-	-	0%
Capital	45,000	-	-	3,787	-	45,000	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>196,337</b>	<b>-</b>	<b>50,710</b>	<b>12,042</b>	<b>-</b>	<b>145,627</b>	<b>26%</b>
<b>Net</b>	<b>(164,337)</b>	<b>182</b>	<b>(49,574)</b>	<b>(10,167)</b>	<b>-</b>	<b>(114,763)</b>	
<b>Cash Balance</b>			<b>176,484</b>	<b>242,584</b>			

**Fund Purpose:**

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

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

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

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

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<b>Fund Name</b>	<b>County Option Income Tax</b>	<b>Fund Number</b>	<b>404</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>8/23/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	10,459,265	871,605	6,101,238	5,514,847	-	4,358,027	58%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	95,000	11,785	50,390	60,846	-	44,610	53%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	409,574	32,814	403,178	477,118	-	6,396	98%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>10,963,839</b>	<b>916,204</b>	<b>6,554,806</b>	<b>6,052,810</b>	<b>-</b>	<b>4,409,033</b>	<b>60%</b>
<b>Expenditures</b>							
Personnel	-	-	-	343,065	-	-	0%
Supplies	1,234,438	46,548	495,748	436,131	9,454	729,236	41%
Services	5,717,611	434,370	3,149,519	4,248,156	493,950	2,074,142	64%
Debt Service	1,162,337	364,342	1,042,588	2,196,991	-	119,749	90%
Capital	514,629	36,391	61,258	86,631	171,922	281,449	45%
Transfers Out	3,442,578	-	1,546,116	1,125,000	-	1,896,463	45%
<b>Total Expenditures</b>	<b>12,071,593</b>	<b>881,651</b>	<b>6,295,229</b>	<b>8,435,975</b>	<b>675,326</b>	<b>5,101,038</b>	<b>58%</b>
<b>Net</b>	<b>(1,107,754)</b>	<b>34,553</b>	<b>259,577</b>	<b>(2,383,165)</b>	<b>(675,326)</b>	<b>(692,005)</b>	
<b>Cash Balance</b>			<b>9,257,895</b>	<b>9,713,603</b>			

**Fund Purpose:**

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

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

Prior to 2017, this fund paid for Information Technology/Innovation costs, but these costs have been moved into fund 279 for 2017. Certain debt service payments on public facilities, including the Public Works Service Center, Police and Fire Stations and Main Street/Colfax Garage, have been paid by the COIT fund, but will be paid from the Tax Increment Financing (TIF) funds in 2017. The Curb & Sidewalk program increased by \$177,224 to the level of \$1,677,224. Expenditures are consistent with normal operating costs.

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

This year, budgeted capital projects include bus shelters of \$180,000, and the neighborhood plan program for \$95,000.

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<b>Fund Name</b>	<b>Economic Development Income Tax</b>	<b>Fund Number</b>	<b>408</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>8/23/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	10,433,361	866,667	6,100,024	5,596,851	-	4,333,337	58%
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	15,513	66,427	53,776	-	(6,427)	111%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	1,137	3,034	-	(1,137)	0%
Transfers In	735,236	-	735,240	-	-	(4)	100%
<b>Total Revenue</b>	<b>11,733,257</b>	<b>882,180</b>	<b>7,407,488</b>	<b>6,158,321</b>	<b>-</b>	<b>4,325,769</b>	<b>63%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	83	-	-	625	83	0	100%
Services	4,404,649	50,703	1,594,382	557,181	1,855,132	955,135	78%
Debt Service	384,256	31,723	258,941	1,138,441	-	125,315	67%
Capital	102,700	-	60,317	2,628	-	42,383	59%
Transfers Out	6,667,496	-	3,303,748	4,782,837	-	3,363,748	50%
<b>Total Expenditures</b>	<b>11,559,184</b>	<b>82,427</b>	<b>5,217,389</b>	<b>6,481,711</b>	<b>1,855,215</b>	<b>4,486,581</b>	<b>61%</b>
<b>Net</b>	<b>174,073</b>	<b>799,753</b>	<b>2,190,100</b>	<b>(323,390)</b>	<b>(1,855,215)</b>	<b>(160,812)</b>	
<b>Cash Balance</b>			<b>13,350,985</b>	<b>9,550,655</b>			

**Fund Purpose:**

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

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

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

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

\$45K is budgeted for the recording of deeds. \$57.7K is for ATVs with plows for snowplowing sidewalks.

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<b>Fund Name</b>	Urban Development Action Grant	<b>Fund Number</b>	410
<b>Fund Type</b>	Special Revenue	<b>Date Updated</b>	8/23/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	6,110	677	3,162	2,956	-	2,948	52%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>6,110</b>	<b>677</b>	<b>3,162</b>	<b>2,956</b>	<b>-</b>	<b>2,948</b>	<b>52%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	126,144	31,814	94,329	146,068	-	31,815	75%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>126,144</b>	<b>31,814</b>	<b>94,329</b>	<b>146,068</b>	<b>-</b>	<b>31,815</b>	<b>75%</b>
<b>Net</b>	<b>(120,034)</b>	<b>(31,136)</b>	<b>(91,167)</b>	<b>(143,112)</b>	<b>-</b>	<b>(28,867)</b>	
<b>Cash Balance</b>			<b>501,310</b>	<b>487,289</b>			

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

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

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



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<b>Fund Name</b>	Project Releaf	<b>Fund Number</b>	655
<b>Fund Type</b>	Special Revenue	<b>Date Updated</b>	8/23/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	440,153	37,164	258,535	257,051	-	181,618	59%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,403	1,084	4,950	4,783	-	(547)	112%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>444,556</b>	<b>38,248</b>	<b>263,485</b>	<b>261,834</b>	<b>-</b>	<b>181,071</b>	<b>59%</b>
<b>Expenditures</b>							
Personnel	49,851	-	-	-	-	49,851	0%
Supplies	4,344	-	876	-	-	3,468	20%
Services	49,001	3,332	22,837	21,809	-	26,164	47%
Debt Service	72,220	11,619	47,728	47,728	-	24,492	66%
Capital	-	-	-	-	-	-	0%
Transfers Out	350,000	-	175,000	350,000	-	175,000	50%
<b>Total Expenditures</b>	<b>525,416</b>	<b>14,951</b>	<b>246,441</b>	<b>419,537</b>	<b>-</b>	<b>278,975</b>	<b>47%</b>
<b>Net</b>	<b>(80,860)</b>	<b>23,297</b>	<b>17,044</b>	<b>(157,704)</b>	<b>-</b>	<b>(97,904)</b>	
<b>Cash Balance</b>			<b>891,906</b>	<b>764,081</b>			

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

**Fund Purpose:**

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

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

2017 Fall Leaf Pickup program start date - to be determined. The annual transfer of \$350,000 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  
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<b>Fund Name</b>	<b>Police K-9 Unit</b>	<b>Fund Number</b>	<b>705</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>8/17/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	20	4	17	21	-	4	83%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	-	-	-	2,000	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,020</b>	<b>4</b>	<b>17</b>	<b>21</b>	<b>-</b>	<b>2,004</b>	<b>1%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	2,020	-	-	-	-	2,020	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,020</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,020</b>	<b>0%</b>
<b>Net</b>	<b>-</b>	<b>4</b>	<b>17</b>	<b>21</b>	<b>-</b>	<b>(17)</b>	
<b>Cash Balance</b>			<b>2,875</b>	<b>3,890</b>			

**Fund Purpose:**

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

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

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

**City of South Bend, Indiana  
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<b>Fund Name</b>	<b>Football Hall of Fame Debt Service</b>	<b>Fund Number</b>	<b>313</b>
<b>Fund Type</b>	<b>City Debt Service</b>	<b>Date Updated</b>	<b>8/23/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	827,000	-	451,820	744,230	-	375,180	55%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	67,000	-	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	122	-	-	178	41%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	65,401	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>894,300</b>	<b>12</b>	<b>474,887</b>	<b>843,743</b>	<b>-</b>	<b>419,413</b>	<b>53%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	1,268,999	633,000	1,264,735	1,271,000	-	4,264	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,268,999</b>	<b>633,000</b>	<b>1,264,735</b>	<b>1,271,000</b>	<b>-</b>	<b>4,264</b>	<b>100%</b>
<b>Net</b>	<b>(374,699)</b>	<b>(632,988)</b>	<b>(789,848)</b>	<b>(427,257)</b>	<b>-</b>	<b>415,149</b>	
<b>Cash Balance</b>			<b>(497,055)</b>	<b>(415,861)</b>			

**Fund Purpose:**

This fund is used to collect a separate property tax levy (distributions received in June and December) and is used to pay debt service on the former College Football Hall of Fame building (payments due in February and July). Because of the timing of revenue and expenditures this fund will typically have a negative cash balance until the property tax distributions are received.

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

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

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

**City of South Bend, Indiana  
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<b>Fund Name</b>	<b>South Bend Building Corp</b>	<b>Fund Number</b>	<b>755</b>
<b>Fund Type</b>	<b>City Debt Service</b>	<b>Date Updated</b>	<b>8/23/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,000	191	788	-	-	3,212	20%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	2,639,214	-	1,326,750	-	-	1,312,464	50%
<b>Total Revenue</b>	<b>2,643,214</b>	<b>191</b>	<b>1,327,538</b>	<b>-</b>	<b>-</b>	<b>1,315,676</b>	<b>50%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	2,643,214	500	1,438,470	-	-	1,204,744	54%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,643,214</b>	<b>500</b>	<b>1,438,470</b>	<b>-</b>	<b>-</b>	<b>1,204,744</b>	<b>54%</b>
<b>Net</b>	<b>-</b>	<b>(309)</b>	<b>(110,932)</b>	<b>-</b>	<b>-</b>	<b>110,932</b>	
<b>Cash Balance</b>			<b>651,157</b>				

**Fund Purpose:**

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

**Accounting Methodology:**

Revenue and expenditures are one month in arrears because the City receives the trustee bank statements after the books are closed. Thus, changes are entered in the general ledger the following month. No expenses show for prior year because the fund was not integrated into City's books until 2017.

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

Debt service payments are for the 2012 Police & Fire refunding (debt schedule #39), the 2010 Public Works Building refunding (#36), and the 2013 EMS Fire Station/Tower bonds (#116). Debt payments are made twice a year, in February and August.

The 2010 Public Works Building refunding bonds are scheduled to be paid off in 2021. The 2012 Police & Fire refunding are scheduled to be paid off in 2023. The 2013 EMS Fire Station/Tower bonds are scheduled to be paid off in 2033.

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

**City of South Bend, Indiana  
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<b>Fund Name</b>	<b>Parks Bond Debt Service</b>	<b>Fund Number</b>	<b>757</b>
<b>Fund Type</b>	<b>City Debt Service</b>	<b>Date Updated</b>	<b>8/16/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	138	596	-	-	404	60%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	390,482	-	194,232	-	-	196,250	50%
<b>Total Revenue</b>	<b>391,482</b>	<b>138</b>	<b>194,828</b>	<b>-</b>	<b>-</b>	<b>196,654</b>	<b>50%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	391,482	-	198,566	-	-	192,916	51%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>391,482</b>	<b>-</b>	<b>198,566</b>	<b>-</b>	<b>-</b>	<b>192,916</b>	<b>51%</b>
<b>Net</b>	<b>-</b>	<b>138</b>	<b>(3,738)</b>	<b>-</b>	<b>-</b>	<b>3,738</b>	
<b>Cash Balance</b>			<b>558,205</b>	<b>-</b>			

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

**Accounting Methodology:**  
Revenue and expenditures are one month in arrears because the City receives the trustee bank statements after the books are closed. Thus, changes are entered in the general ledger the following month. No expenses show for prior year because the fund was not integrated into City's books until 2017.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**  
Transfers in are from the bond trustee.

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

**City of South Bend, Indiana  
Monthly Financial Report  
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<b>Fund Name</b>	<b>Professional Sports Development</b>	<b>Fund Number</b>	<b>377</b>
<b>Fund Type</b>	<b>Capital Project</b>	<b>Date Updated</b>	<b>8/23/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	700,000	-	224,912	505,047	-	475,088	32%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	219	1,132	1,733	-	868	57%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	30,000	14,460	32,324	44,981	-	(2,324)	108%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>732,000</b>	<b>14,680</b>	<b>258,368</b>	<b>551,761</b>	<b>-</b>	<b>473,632</b>	<b>35%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	827,955	359,515	827,955	838,051	-	-	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>827,955</b>	<b>359,515</b>	<b>827,955</b>	<b>838,051</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Net</b>	<b>(95,955)</b>	<b>(344,835)</b>	<b>(569,587)</b>	<b>(286,290)</b>	<b>-</b>	<b>473,632</b>	
<b>Cash Balance</b>			<b>(172,309)</b>	<b>141,084</b>			

**Fund Purpose:**

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

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

Effective January 1, 2013, this fund no longer collects hotel/motel tax allocations from St. Joseph County for payment to the Hall of Fame, but still receives funding from the State for PSDA on a monthly basis. The PSDA area includes Four Winds field, Century Center, MPAC and Studebaker National Museum. This fund is currently used for debt service. Four Winds Field generates the majority of PSDA revenue. The PSDA revenue is projected to end in August 2018. The final debt service payment on the 2010 Coveleski Stadium bonds (Four Winds Field) will be paid January 15, 2019.

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

**City of South Bend, Indiana  
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<b>Fund Name</b>	Coveleski Stadium Capital	<b>Fund Number</b>	401
<b>Fund Type</b>	Capital Project	<b>Date Updated</b>	8/16/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	40,000	-	-	-	-	40,000	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	900	99	492	376	-	408	55%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>40,900</b>	<b>99</b>	<b>492</b>	<b>376</b>	<b>-</b>	<b>40,408</b>	<b>1%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	30,000	1,778	14,889	22,000	10,779	4,332	86%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>30,000</b>	<b>1,778</b>	<b>14,889</b>	<b>22,000</b>	<b>10,779</b>	<b>4,332</b>	<b>86%</b>
<b>Net</b>	<b>10,900</b>	<b>(1,679)</b>	<b>(14,397)</b>	<b>(21,624)</b>	<b>(10,779)</b>	<b>36,076</b>	
<b>Cash Balance</b>			<b>76,445</b>	<b>60,930</b>			

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

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

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

**City of South Bend, Indiana  
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<b>Fund Name</b>	Zoo Endowment	<b>Fund Number</b>	403
<b>Fund Type</b>	Capital Project	<b>Date Updated</b>	8/16/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	200	-	151	265	-	49	76%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>200</b>	<b>-</b>	<b>151</b>	<b>265</b>	<b>-</b>	<b>49</b>	<b>76%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	49,688	-	50,049	-	-	(361)	101%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>49,688</b>	<b>-</b>	<b>50,049</b>	<b>-</b>	<b>-</b>	<b>(361)</b>	<b>101%</b>
<b>Net</b>	<b>(49,488)</b>	<b>-</b>	<b>(49,898)</b>	<b>265</b>	<b>-</b>	<b>410</b>	
<b>Cash Balance</b>			<b>-</b>	<b>49,711</b>			

**Fund Purpose:**

This fund accounts for donations dedicated to Potawatomi Zoo.

**Explain Significant Revenue and Expenditure Changes/Variances 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.



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<b>Fund Name</b>	<b>Park Nonreverting Capital</b>	<b>Fund Number</b>	<b>405</b>
<b>Fund Type</b>	<b>Capital Project</b>	<b>Date Updated</b>	<b>8/16/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	26,000	858	4,459	4,139	-	21,541	17%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,000	169	1,012	2,195	-	2,988	25%
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%
<b>Total Revenue</b>	<b>439,850</b>	<b>1,027</b>	<b>59,471</b>	<b>6,334</b>	<b>-</b>	<b>380,379</b>	<b>14%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	92,326	360	47,929	31,635	13,586	30,811	67%
Services	63,288	-	4,954	42,455	4,266	54,068	15%
Debt Service	-	-	-	-	-	-	0%
Capital	357,410	61,508	225,732	23,181	18,455	113,223	68%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>513,024</b>	<b>61,868</b>	<b>278,616</b>	<b>97,271</b>	<b>36,306</b>	<b>198,102</b>	<b>61%</b>
<b>Net</b>	<b>(73,174)</b>	<b>(60,841)</b>	<b>(219,144)</b>	<b>(90,937)</b>	<b>(36,306)</b>	<b>182,277</b>	
<b>Cash Balance</b>			<b>91,565</b>	<b>378,787</b>			

**Fund Purpose:**

This is a capital fund that accounts for revenues collected and expenses for specific purposes or locations. These locations are Potawatomi and Rum Village Picnic Areas, the East Race, Golf Courses, Forestry, and Howard Park Ice Rink. Currently, this fund is used for more than capital expenditures.

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

Annual transfers to this fund from Park Funds (201/203) were not done in 2015 and 2016 due to an oversight. This will be corrected in 2017 and revenues going forward in this fund should be more consistent. Encumbrances for Supplies are made up of many small PO's, with \$500 for Maintenance, \$10.3K for Golf and \$2.5K for Recreation.

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

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

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

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<b>Fund Name</b>	<b>Cumulative Capital Development</b>	<b>Fund Number</b>	<b>406</b>
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<b>Fund Type</b>	<b>Capital Project</b>	<b>Date Updated</b>	<b>8/23/2017</b>
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<b>Control</b>	<b>City Funds</b>
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	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	444,000	-	240,635	240,590	-	203,365	54%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	37,500	-	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	492	2,605	2,525	-	395	87%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	30,940	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>484,500</b>	<b>492</b>	<b>261,573</b>	<b>292,093</b>	<b>-</b>	<b>222,927</b>	<b>54%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	476,500	112,650	402,278	474,118	-	74,222	84%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>476,500</b>	<b>112,650</b>	<b>402,278</b>	<b>474,118</b>	<b>-</b>	<b>74,222</b>	<b>84%</b>
<b>Net</b>	<b>8,000</b>	<b>(112,159)</b>	<b>(140,705)</b>	<b>(182,025)</b>	<b>-</b>	<b>148,705</b>	
<b>Cash Balance</b>			<b>439,609</b>	<b>389,935</b>			

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

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

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

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<b>Fund Name</b>	<b>Cumulative Capital Improvement</b>	<b>Fund Number</b>	<b>407</b>
<b>Fund Type</b>	<b>Capital Project</b>	<b>Date Updated</b>	<b>8/23/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	408,000	-	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	562	2,145	1,619	-	(145)	107%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	25,000	25,000	25,000	-	-	-	100%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>435,000</b>	<b>25,562</b>	<b>293,842</b>	<b>273,113</b>	<b>-</b>	<b>141,158</b>	<b>68%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	372,250	187,125	372,250	368,250	-	-	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>372,250</b>	<b>187,125</b>	<b>372,250</b>	<b>368,250</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Net</b>	<b>62,750</b>	<b>(161,563)</b>	<b>(78,408)</b>	<b>(95,137)</b>	<b>-</b>	<b>141,158</b>	
<b>Cash Balance</b>			<b>299,837</b>	<b>216,094</b>			

**Fund Purpose:**

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

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

Revenue in this fund includes \$150,000 in hotel/motel taxes and \$258,000 in cigarette taxes from other units of government. The hotel/motel tax distribution is usually received in July or August and the cigarette tax allocation is usually received in June and December.

This fund is used to pay 75% of the 2011 Century Center Refunding bonds. Payments on the Century Center bond are due in February and July. Because of timing of revenue and expenditures, this fund will often have a negative cash balance during the year.

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

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<b>Fund Name</b>	<b>Major Moves Construction</b>	<b>Fund Number</b>	<b>412</b>
<b>Fund Type</b>	<b>Capital Project</b>	<b>Date Updated</b>	<b>8/22/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	25,000	3,780	15,887	12,378	-	9,113	64%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,028,786	-	596,589	707,598	-	432,197	58%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,053,786</b>	<b>3,780</b>	<b>612,476</b>	<b>719,976</b>	<b>-</b>	<b>441,310</b>	<b>58%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,468,808	274,046	275,560	9,368	1,058,869	134,379	91%
Debt Service	-	-	-	-	-	-	0%
Capital	1,001,900	-	-	600,495	201,957	799,943	20%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,470,708</b>	<b>274,046</b>	<b>275,560</b>	<b>609,863</b>	<b>1,260,826</b>	<b>934,322</b>	<b>62%</b>
<b>Net</b>	<b>(1,416,922)</b>	<b>(270,267)</b>	<b>336,916</b>	<b>110,113</b>	<b>(1,260,826)</b>	<b>(493,012)</b>	
<b>Cash Balance</b>			<b>2,707,266</b>	<b>2,267,102</b>			

**Fund Purpose:**

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

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

Initial funding for the Major Moves fund in the amount of \$12,823,151 was received from the State of Indiana on September 15, 2006, derived from the State lease of the I-80 toll road to a private company. This fund has been used in the past to provide seed money for economic development projects at Douglas Road, Eddy Street Commons, and the Triangle Development near Notre Dame. The amounts advanced for these projects are being repaid by the respective tax increment financing (TIF) funds as per formal amortization schedules. In August the fund received the second of two semi-annual payments on these loans, totaling \$418,156 in principal and interest. Balances due are \$181,081 from Fund 435 (Douglas Rd.) and \$3,342,237 from Fund 436 (River East Residential).

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

The 2017 budget continues funding for the Smart Streets initiative and includes \$592K for Smart Streets, \$250K for the Boland Trail and \$80K for Bendix Drive (both projects moved from the LRSA Fund 251). The \$265K encumbered comprises \$68K for the downtown portion of the 2-way conversion of Main and Michigan/St. Joseph streets from Chippewa to LaSalle (the former IN-933), \$1K for the Olive-Sample overpass.

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<b>Fund Name</b>	<b>Morris Performing Arts Center Capital</b>	<b>Fund Number</b>	<b>416</b>
<b>Fund Type</b>	<b>Capital Project</b>	<b>Date Updated</b>	<b>8/16/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	100,000	4,291	49,416	41,755	-	50,584	49%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,000	799	3,499	2,799	-	501	87%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>104,000</b>	<b>5,090</b>	<b>52,915</b>	<b>44,554</b>	<b>-</b>	<b>51,085</b>	<b>51%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	20,958	334	3,533	6,080	620	16,805	20%
Services	80,186	-	817	20,523	2,634	76,735	4%
Debt Service	-	-	-	-	-	-	0%
Capital	300,000	-	-	-	-	300,000	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>401,144</b>	<b>334</b>	<b>4,350</b>	<b>26,604</b>	<b>3,254</b>	<b>393,540</b>	<b>2%</b>
<b>Net</b>	<b>(297,144)</b>	<b>4,756</b>	<b>48,565</b>	<b>17,950</b>	<b>(3,254)</b>	<b>(342,455)</b>	
<b>Cash Balance</b>			<b>638,397</b>	<b>534,676</b>			

**Fund Purpose:**

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

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

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

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

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

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<b>Fund Name</b>	Community Revitalization Enhancement District	<b>Fund Number</b>	434
<b>Fund Type</b>	Capital Project	<b>Date Updated</b>	8/23/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	388	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	<b>388</b>	-	-	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	-	-	-	-	-	-	<b>0%</b>
<b>Net</b>	-	-	-	<b>388</b>	-	-	
<b>Cash Balance</b>				<b>2,792</b>			

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

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

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

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<b>Fund Name</b>	Palais Royale Historic Preservation	<b>Fund Number</b>	450
<b>Fund Type</b>	Capital Project	<b>Date Updated</b>	8/16/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	600	124	550	420	-	50	92%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	16,500	2,472	7,214	6,617	-	9,286	44%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>17,100</b>	<b>2,596</b>	<b>7,765</b>	<b>7,037</b>	<b>-</b>	<b>9,336</b>	<b>45%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	5,000	-	-	-	627	4,373	13%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>627</b>	<b>4,373</b>	<b>13%</b>
<b>Net</b>	<b>12,100</b>	<b>2,596</b>	<b>7,765</b>	<b>7,037</b>	<b>(627)</b>	<b>4,963</b>	
<b>Cash Balance</b>			<b>100,675</b>	<b>83,450</b>			

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

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

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

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<b>Fund Name</b>	<b>Football Hall of Fame Capital</b>	<b>Fund Number</b>	<b>677</b>
<b>Fund Type</b>	<b>Capital Project</b>	<b>Date Updated</b>	<b>8/15/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	5,000	598	2,772	2,691	-	2,228	55%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	48,709	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,000</b>	<b>598</b>	<b>2,772</b>	<b>51,400</b>	<b>-</b>	<b>2,228</b>	<b>55%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	81,091	2,500	31,804	38,209	4,144	45,142	44%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>81,091</b>	<b>2,500</b>	<b>31,804</b>	<b>38,209</b>	<b>4,144</b>	<b>45,142</b>	<b>44%</b>
<b>Net</b>	<b>(76,091)</b>	<b>(1,901)</b>	<b>(29,032)</b>	<b>13,191</b>	<b>(4,144)</b>	<b>(42,915)</b>	
<b>Cash Balance</b>			<b>466,408</b>	<b>516,067</b>			

**Fund Purpose:**

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

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

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

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

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



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<b>Fund Name</b>	<b>Equipment/Vehicle Leasing</b>	<b>Fund Number</b>	<b>750</b>
<b>Fund Type</b>	<b>Capital Project</b>	<b>Date Updated</b>	<b>8/23/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	744	2,384	-	-	(384)	119%
Bond Proceeds	5,499,000	-	2,916,500	-	-	2,582,500	53%
Donations	-	-	-	-	-	-	0%
Other Income	-	161,154	161,154	-	-	(161,154)	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,501,000</b>	<b>161,897</b>	<b>3,080,037</b>	<b>-</b>	<b>-</b>	<b>2,420,963</b>	<b>56%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	230,000	-	-	-	-	230,000	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	5,270,000	-	1,802,641	-	1,791,288	1,676,071	68%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>5,500,000</b>	<b>-</b>	<b>1,802,641</b>	<b>-</b>	<b>1,791,288</b>	<b>1,906,071</b>	<b>65%</b>
<b>Net</b>	<b>1,000</b>	<b>161,897</b>	<b>1,277,396</b>	<b>-</b>	<b>(1,791,288)</b>	<b>514,892</b>	
<b>Cash Balance</b>			<b>4,455,290</b>				

**Fund Purpose:**

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

**Accounting Methodology:**

Revenue and expenditures are one month in arrears because the City receives the trustee bank statements after the books are closed. Thus, changes are entered in the general ledger the following month. No expenses show for prior year because the fund was not integrated into City's books until 2017.

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

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

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

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

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<b>Fund Name</b>	<b>Parks Bond Capital</b>	<b>Fund Number</b>	<b>751</b>
<b>Fund Type</b>	<b>Capital Project</b>	<b>Date Updated</b>	<b>8/16/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	7,500	652	3,193	-	-	4,307	43%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>7,500</b>	<b>652</b>	<b>3,193</b>	<b>-</b>	<b>-</b>	<b>4,307</b>	<b>43%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	60,000	-	840	-	34,254	24,906	58%
Services	200,000	-	-	-	17,653	182,347	9%
Debt Service	-	-	-	-	-	-	0%
Capital	3,240,000	2,245	547,728	-	-	2,692,272	17%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,500,000</b>	<b>2,245</b>	<b>548,567</b>	<b>-</b>	<b>51,907</b>	<b>2,899,525</b>	<b>17%</b>
<b>Net</b>	<b>(3,492,500)</b>	<b>(1,593)</b>	<b>(545,374)</b>	<b>-</b>	<b>(51,907)</b>	<b>(2,895,218)</b>	
<b>Cash Balance</b>			<b>3,791,824</b>				

**Fund Purpose:**

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

**Accounting Methodology:**

Revenue and expenditures are one month in arrears because the City receives the trustee bank statements after the books are closed. Thus, changes are entered in the general ledger the following month. No expenses show for prior year because the fund was not integrated into City's books until 2017.

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

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

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

Capital expenditures include \$350K for upgrades to the HVAC system at the Martin Luther King Center and \$84K for miscellaneous park improvements.

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<b>Fund Name</b>	Smart Streets Bond Capital	<b>Fund Number</b>	753
<b>Fund Type</b>	Capital Project	<b>Date Updated</b>	8/23/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	17,000	561	3,523	-	-	13,477	21%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>17,000</b>	<b>561</b>	<b>3,523</b>	<b>-</b>	<b>-</b>	<b>13,477</b>	<b>21%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	1,500	-	-	(1,500)	0%
Debt Service	-	-	-	-	-	-	0%
Capital	10,000,000	1,077,051	3,819,299	-	-	6,180,701	38%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>10,000,000</b>	<b>1,077,051</b>	<b>3,820,799</b>	<b>-</b>	<b>-</b>	<b>6,179,201</b>	<b>38%</b>
<b>Net</b>	<b>(9,983,000)</b>	<b>(1,076,491)</b>	<b>(3,817,277)</b>	<b>-</b>	<b>-</b>	<b>(6,165,723)</b>	
<b>Cash Balance</b>			<b>2,112,177</b>	<b>-</b>			

**Fund Purpose:**

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

**Accounting Methodology:**

Revenue and expenditures are one month in arrears because the City receives the trustee bank statements after the books are closed. Thus, changes are entered in the general ledger the following month. No expenses show for prior year because the fund was not integrated into City's books until 2017.

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

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

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

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<b>Fund Name</b>	<b>Emergency Medical Services Capital</b>	<b>Fund Number</b>	<b>287</b>
<b>Fund Type</b>	<b>Enterprise</b>	<b>Date Updated</b>	<b>8/16/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	75,000	-	-	-	-	75,000	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	4,410,349	-	1,798,417	1,768,727	-	2,611,932	41%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	10,000	5,158	23,713	16,881	-	(13,713)	237%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>4,495,349</b>	<b>5,158</b>	<b>1,822,130</b>	<b>1,785,609</b>	<b>-</b>	<b>2,673,219</b>	<b>41%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,075,099	57,830	604,118	385,775	50,980	420,001	61%
Debt Service	729,756	232,792	530,023	-	-	199,733	73%
Capital	2,186,611	-	613,449	674,053	1,121,457	451,705	79%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,991,466</b>	<b>290,622</b>	<b>1,747,590</b>	<b>1,059,829</b>	<b>1,172,437</b>	<b>1,071,439</b>	<b>73%</b>
<b>Net</b>	<b>503,883</b>	<b>(285,464)</b>	<b>74,540</b>	<b>725,780</b>	<b>(1,172,437)</b>	<b>1,601,780</b>	
<b>Cash Balance</b>			<b>3,704,074</b>	<b>3,298,020</b>			

**Fund Purpose:**

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

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

A payment under services was made for \$57,830 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.

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<b>Fund Name</b>	<b>Emergency Medical Services Operating</b>	<b>Fund Number</b>	<b>288</b>
<b>Fund Type</b>	<b>Enterprise</b>	<b>Date Updated</b>	<b>8/16/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	6,327,512	408,178	3,019,154	3,210,887	-	3,308,358	48%
Fines, Forfeitures, and Fees	2,500	200	1,200	1,500	-	1,300	48%
Interest Earnings	15,000	2,087	9,656	11,997	-	5,344	64%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	750	-	-	(750)	0%
Other Income	5,000	2,593	3,190	78,056	-	1,810	64%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>6,350,012</b>	<b>413,058</b>	<b>3,033,950</b>	<b>3,302,439</b>	<b>-</b>	<b>3,316,062</b>	<b>48%</b>
<b>Expenditures</b>							
Personnel	5,180,304	342,308	2,656,029	2,635,672	-	2,524,275	51%
Supplies	358,825	19,709	175,991	156,237	60,834	122,001	66%
Services	577,692	9,797	228,447	199,039	90,371	258,874	55%
Debt Service	1,093	-	318	511,737	1,729	(954)	187%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>6,117,914</b>	<b>371,814</b>	<b>3,060,784</b>	<b>3,502,686</b>	<b>152,934</b>	<b>2,904,196</b>	<b>53%</b>
<b>Net</b>	<b>232,098</b>	<b>41,245</b>	<b>(26,834)</b>	<b>(200,247)</b>	<b>(152,934)</b>	<b>411,866</b>	
<b>Cash Balance</b>			<b>1,726,544</b>	<b>1,952,797</b>			

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

**Fund Purpose:**

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

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

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

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

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

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<b>Fund Name</b>	<b>Consolidated Building Fund</b>	<b>Fund Number</b>	<b>600</b>
<b>Fund Type</b>	<b>Enterprise</b>	<b>Date Updated</b>	<b>8/22/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	70,500	8,295	52,263	45,777	-	18,237	74%
Charges for Services	1,432,350	126,183	919,550	786,981	-	512,800	64%
Fines, Forfeitures, and Fees	280,000	10,523	60,930	50,611	-	219,070	22%
Interest Earnings	11,000	3,715	16,053	10,301	-	(5,053)	146%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	4,000	-	-	557	-	4,000	0%
Other Income	11,300	481	3,255	8,558	-	8,045	29%
Transfers In	2,167,316	-	1,083,658	1,582,551	-	1,083,658	50%
<b>Total Revenue</b>	<b>3,976,466</b>	<b>149,197</b>	<b>2,135,709</b>	<b>2,485,335</b>	<b>-</b>	<b>1,840,757</b>	<b>54%</b>
<b>Expenditures</b>							
Personnel	2,683,460	207,013	1,458,168	1,353,626	-	1,225,292	54%
Supplies	113,282	9,808	60,822	38,473	10,717	41,742	63%
Services	909,868	62,120	454,773	347,507	33,037	422,058	54%
Debt Service	71,210	21,478	50,670	25,835	937	19,602	72%
Capital	-	-	-	70,285	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,777,820</b>	<b>300,419</b>	<b>2,024,433</b>	<b>1,835,725</b>	<b>44,692</b>	<b>1,708,695</b>	<b>55%</b>
<b>Net</b>	<b>198,646</b>	<b>(151,222)</b>	<b>111,275</b>	<b>649,610</b>	<b>(44,692)</b>	<b>132,062</b>	
<b>Cash Balance</b>			<b>2,734,315</b>	<b>2,545,829</b>			

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

**Fund Purpose:**

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

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

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

This portion of the fund comprises revenues and expenditures for Code Enforcement and its subsidiary, Animal Care and Control. While some revenues are derived from fees for processing abandoned vehicles and animal control activities, the vast majority comes from a transfer from the EDIT fund. Most of the Other Income is from collections for ordinance violations. The \$2.1 million transfer is from the EDIT Fund to cover Code and Animal Control activities which, unlike the Consolidated Building Department, are not enterprises by nature. Some revenues are derived from fees for processing abandoned vehicles and animal control activities.

*Building Department (600-1306)*

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

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

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

*Building Department (600-1306)*

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

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<b>Fund Name</b>	<b>Parking Garages</b>	<b>Fund Number</b>	<b>601</b>
<b>Fund Type</b>	<b>Enterprise</b>	<b>Date Updated</b>	<b>8/16/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	1,000,629	116,506	710,279	545,160	-	290,350	71%
Fines, Forfeitures, and Fees	99,000	9,071	36,339	37,716	-	62,661	37%
Interest Earnings	12,000	1,532	6,211	3,646	-	5,789	52%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	11,282	-	296	7	-	10,986	3%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,122,911</b>	<b>127,108</b>	<b>753,125</b>	<b>586,529</b>	<b>-</b>	<b>369,786</b>	<b>67%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,208,218	13,826	415,138	469,822	532,761	260,319	78%
Debt Service	-	-	-	-	-	-	0%
Capital	39,036	-	-	-	39,036	-	100%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,247,254</b>	<b>13,826</b>	<b>415,138</b>	<b>469,822</b>	<b>571,797</b>	<b>260,319</b>	<b>79%</b>
<b>Net</b>	<b>(124,343)</b>	<b>113,282</b>	<b>337,987</b>	<b>116,707</b>	<b>(571,797)</b>	<b>109,467</b>	
<b>Cash Balance</b>			<b>1,308,558</b>	<b>757,324</b>			

**Fund Purpose:**

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

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

The vast majority of the Services encumbrance is what remains of \$892K for the annual Block By Block contract, for maintaining the garages and assisting patrons. In addition to revenues for parking fees, \$265K in revenue is a reimbursement from DTSB to the City to reimburse for the City's expenditures to a third party for the Downtown Ambassador program.

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

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<b>Fund Name</b>	<b>Solid Waste Operations</b>	<b>Fund Number</b>	<b>610</b>
<b>Fund Type</b>	<b>Enterprise</b>	<b>Date Updated</b>	<b>8/15/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	5,746,175	459,077	3,084,426	3,174,197	-	2,661,749	54%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,500	743	2,627	1,705	-	(127)	105%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	50,800	-	51,000	27,243	-	(200)	100%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,799,475</b>	<b>459,819</b>	<b>3,138,053</b>	<b>3,203,145</b>	<b>-</b>	<b>2,661,422</b>	<b>54%</b>
<b>Expenditures</b>							
Personnel	1,781,122	127,397	948,121	877,612	-	833,001	53%
Supplies	187,532	20,689	134,706	126,925	13,143	39,684	79%
Services	2,848,943	259,341	1,440,589	1,649,935	123,999	1,284,355	55%
Debt Service	9,700	-	-	9,700	-	9,700	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	835,613	-	493,600	513,000	-	342,013	59%
<b>Total Expenditures</b>	<b>5,662,910</b>	<b>407,427</b>	<b>3,017,016</b>	<b>3,177,172</b>	<b>137,142</b>	<b>2,508,752</b>	<b>56%</b>
<b>Net</b>	<b>136,565</b>	<b>52,392</b>	<b>121,037</b>	<b>25,973</b>	<b>(137,142)</b>	<b>152,670</b>	
<b>Cash Balance</b>			<b>370,609</b>	<b>283,952</b>			

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

**Fund Purpose:**

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

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

Encumbrances for future CNG fuel deliveries and trash tote replacement lids are causing the percentage of supplies budget used to appear high year to date. Transfers out follow debt service payment schedules.

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

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



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<b>Fund Name</b>	<b>Solid Waste Capital</b>	<b>Fund Number</b>	<b>611</b>
<b>Fund Type</b>	<b>Enterprise</b>	<b>Date Updated</b>	<b>8/15/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	300,000	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	700	65	553	521	-	147	79%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	835,613	-	493,600	513,000	-	342,013	59%
<b>Total Revenue</b>	<b>836,313</b>	<b>65</b>	<b>494,153</b>	<b>813,521</b>	<b>-</b>	<b>342,160</b>	<b>59%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	1,123,613	286,862	824,899	628,147	-	298,714	73%
Capital	12,000	-	-	-	-	12,000	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,135,613</b>	<b>286,862</b>	<b>824,899</b>	<b>628,147</b>	<b>-</b>	<b>310,714</b>	<b>73%</b>
<b>Net</b>	<b>(299,300)</b>	<b>(286,797)</b>	<b>(330,746)</b>	<b>185,374</b>	<b>-</b>	<b>31,446</b>	
<b>Cash Balance</b>			<b>5,701</b>	<b>185,817</b>			

**Fund Purpose:**

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

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

A \$300K State grant received in 2016 to cover part of the cost of new CNG fueled trash trucks will not be repeated this year. Interest revenue was underestimated. Transfers in from operating Fund #610 are done as needed to have funds available for debt service payments, per City debt payment schedules.

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

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

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<b>Fund Name</b>	<b>Water Works Operations</b>	<b>Fund Number</b>	<b>620</b>
<b>Fund Type</b>	<b>Enterprise</b>	<b>Date Updated</b>	<b>8/18/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	15,570,122	1,523,238	8,375,394	8,398,469	-	7,194,728	54%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	35,000	3,230	16,010	18,197	-	18,990	46%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	83,000	192	19,604	40,856	-	63,396	24%
Transfers In	62,500	6,516	37,187	20,638	-	25,313	59%
<b>Total Revenue</b>	<b>15,750,622</b>	<b>1,533,177</b>	<b>8,448,195</b>	<b>8,478,161</b>	<b>-</b>	<b>7,302,427</b>	<b>54%</b>
<b>Expenditures</b>							
Personnel	5,604,157	404,570	2,962,121	2,969,249	3,099	2,638,937	53%
Supplies	1,727,233	143,197	699,104	587,284	175,781	852,347	51%
Services	6,160,201	329,728	2,631,307	2,468,316	568,431	2,960,463	52%
Debt Service	328,853	5,694	118,680	15,061	1,903	208,271	37%
Capital	-	-	-	-	-	-	0%
Transfers Out	3,906,810	148,827	2,177,061	2,610,849	-	1,729,749	56%
<b>Total Expenditures</b>	<b>17,727,254</b>	<b>1,032,016</b>	<b>8,588,273</b>	<b>8,650,759</b>	<b>749,214</b>	<b>8,389,767</b>	<b>53%</b>
<b>Net</b>	<b>(1,976,632)</b>	<b>501,161</b>	<b>(140,078)</b>	<b>(172,599)</b>	<b>(749,214)</b>	<b>(1,087,340)</b>	
<b>Cash Balance</b>			<b>3,382,282</b>	<b>3,414,119</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	72.00	70.00
Part-Time /Seasonal/Temporary	3.56	3.56
<b>Total</b>	<b>75.56</b>	<b>73.56</b>

**Fund Purpose:**

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

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

Less scrap metal receipts collected is the reason for the lower other income revenue year to date. The Debt Service expenditure budget percentage spent is expected to be within a reasonable range in the month of August. A second \$94,000 installment for the water meter lease is scheduled to be paid during that time.

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

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

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<b>Fund Name</b>	<b>Water Works Capital</b>	<b>Fund Number</b>	<b>622</b>
<b>Fund Type</b>	<b>Enterprise</b>	<b>Date Updated</b>	<b>8/17/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	15,000	2,890	13,740	15,448	-	1,261	92%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>15,000</b>	<b>2,890</b>	<b>13,740</b>	<b>15,448</b>	<b>-</b>	<b>1,261</b>	<b>92%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	1,414,466	58,155	396,439	165,783	96,550	921,477	35%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,414,466</b>	<b>58,155</b>	<b>396,439</b>	<b>165,783</b>	<b>96,550</b>	<b>921,477</b>	<b>35%</b>
<b>Net</b>	<b>(1,399,466)</b>	<b>(55,265)</b>	<b>(382,700)</b>	<b>(150,335)</b>	<b>(96,550)</b>	<b>(920,216)</b>	
<b>Cash Balance</b>			<b>2,204,816</b>	<b>2,730,073</b>			

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

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

**Explain Significant Spending on Capital Projects Below:**  
 1Ton 2 WD Dump Truck (1) \$48,493  
 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 - \$46,388  
 Encumb:  
 Ford Transit Connect Cargo Van (3) \$68,247  
 North Station Well #1 Replacement Project - \$28,303

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<b>Fund Name</b>	<b>Water Works Customer Deposit</b>	<b>Fund Number</b>	<b>624</b>
<b>Fund Type</b>	<b>Enterprise</b>	<b>Date Updated</b>	<b>8/17/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	15,000	1,923	8,790	8,135	-	6,210	59%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>15,000</b>	<b>1,923</b>	<b>8,790</b>	<b>8,135</b>	<b>-</b>	<b>6,210</b>	<b>59%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	15,000	1,923	8,505	6,166	-	6,495	57%
<b>Total Expenditures</b>	<b>15,000</b>	<b>1,923</b>	<b>8,505</b>	<b>6,166</b>	<b>-</b>	<b>6,495</b>	<b>57%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>285</b>	<b>1,968</b>	<b>-</b>	<b>(285)</b>	
<b>Cash Balance</b>			<b>1,504,134</b>	<b>1,530,940</b>			

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

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

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

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<b>Fund Name</b>	<b>Water Works Sinking</b>	<b>Fund Number</b>	<b>625</b>
<b>Fund Type</b>	<b>Enterprise</b>	<b>Date Updated</b>	<b>8/17/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	8,500	1,266	4,304	2,683	-	4,196	51%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	12,751	-	12,750	-	-	1	100%
Transfers In	2,046,391	-	984,000	1,193,535	-	1,062,391	48%
<b>Total Revenue</b>	<b>2,067,642</b>	<b>1,266</b>	<b>1,001,055</b>	<b>1,196,218</b>	<b>-</b>	<b>1,066,587</b>	<b>48%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	2,046,391	50,835	305,019	346,614	-	1,741,372	15%
Capital	-	-	-	-	-	-	0%
Transfers Out	8,500	1,266	4,295	2,677	-	4,205	51%
<b>Total Expenditures</b>	<b>2,054,891</b>	<b>52,101</b>	<b>309,314</b>	<b>349,291</b>	<b>-</b>	<b>1,745,577</b>	<b>15%</b>
<b>Net</b>	<b>12,751</b>	<b>(50,835)</b>	<b>691,740</b>	<b>846,927</b>	<b>-</b>	<b>(678,989)</b>	
<b>Cash Balance</b>			<b>741,898</b>	<b>851,332</b>			

**Fund Purpose:**

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

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

Biannual installments are disbursed at the end of June and December. June's payment includes 50% of the annual interest and December's payment comprises the rest of the interest and all of the principal. In June, the remaining funds in the 2016 Refunding cost of issuance account was returned. The normal July transfer in received from Fund 620 is scheduled to be included with the month of August.

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

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<b>Fund Name</b>	<b>Water Works Bond Reserve</b>	<b>Fund Number</b>	<b>626</b>
<b>Fund Type</b>	<b>Enterprise</b>	<b>Date Updated</b>	<b>8/17/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	16,000	1,791	8,223	8,646	-	7,777	51%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>16,000</b>	<b>1,791</b>	<b>8,223</b>	<b>8,646</b>	<b>-</b>	<b>7,777</b>	<b>51%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	16,000	-	10,000	2,050	-	6,000	63%
<b>Total Expenditures</b>	<b>16,000</b>	<b>-</b>	<b>10,000</b>	<b>2,050</b>	<b>-</b>	<b>6,000</b>	<b>63%</b>
<b>Net</b>	<b>-</b>	<b>1,791</b>	<b>(1,777)</b>	<b>6,595</b>	<b>-</b>	<b>1,777</b>	
<b>Cash Balance</b>			<b>1,425,587</b>	<b>1,646,157</b>			

**Fund Purpose:**  
The purpose of this fund is to ensure compliance with certain debt service bond covenants. Required balance is determined by debt service financing arrangements at the time of issuance. 2017 cash reserve requirement is \$1,421,206.

**Explain Significant Revenue and Expenditure Changes/Variations Below:**  
In the month of June, interest earning amounts were transferred to the Water Works Operations Fund #620.

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

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<b>Fund Name</b>	<b>Water Works Reserve Operations &amp; Maintenance</b>	<b>Fund Number</b>	<b>629</b>
<b>Fund Type</b>	<b>Enterprise</b>	<b>Date Updated</b>	<b>8/17/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	23,000	3,328	14,842	12,650	-	8,158	65%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	151,500	-	151,272	227,461	-	228	100%
<b>Total Revenue</b>	<b>174,500</b>	<b>3,328</b>	<b>166,114</b>	<b>240,111</b>	<b>-</b>	<b>8,386</b>	<b>95%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	23,000	3,328	14,387	9,744	-	8,613	63%
<b>Total Expenditures</b>	<b>23,000</b>	<b>3,328</b>	<b>14,387</b>	<b>9,744</b>	<b>-</b>	<b>8,613</b>	<b>63%</b>
<b>Net</b>	<b>151,500</b>	<b>-</b>	<b>151,727</b>	<b>230,367</b>	<b>-</b>	<b>(227)</b>	
<b>Cash Balance</b>			<b>2,614,000</b>	<b>2,462,728</b>			

**Fund Purpose:**  
The purpose of this fund is to hold cash reserves to serve as fiscal protection against the risk of revenue shortfalls, emergencies, and other economic risks that may impact the Water Utility's ability to meet financial commitments.

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

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

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<b>Fund Name</b>	<b>Sewer Repair Insurance</b>	<b>Fund Number</b>	<b>640</b>
<b>Fund Type</b>	<b>Enterprise</b>	<b>Date Updated</b>	<b>8/23/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	613,924	52,659	373,635	363,050	-	240,289	61%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	7,864	2,290	10,320	9,037	-	(2,456)	131%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>621,788</b>	<b>54,949</b>	<b>383,955</b>	<b>372,087</b>	<b>-</b>	<b>237,833</b>	<b>62%</b>
<b>Expenditures</b>							
Personnel	219,798	16,818	121,278	89,060	-	98,520	55%
Supplies	37,970	1,088	11,813	13,944	5,490	20,667	46%
Services	262,444	37,845	191,605	177,014	40,367	30,472	88%
Debt Service	14,297	-	14,218	14,218	-	79	99%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>534,509</b>	<b>55,751</b>	<b>338,914</b>	<b>294,236</b>	<b>45,857</b>	<b>149,738</b>	<b>72%</b>
<b>Net</b>	<b>87,279</b>	<b>(803)</b>	<b>45,040</b>	<b>77,850</b>	<b>(45,857)</b>	<b>88,096</b>	
<b>Cash Balance</b>			<b>1,824,969</b>	<b>1,727,232</b>			

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

**Fund Purpose:**

The Sewer Insurance program is funded by a monthly charge on city residents' sewer bills. The city is responsible for the main sewer line; from the main line to the house is the homeowner's responsibility. This program helps residents who have an issue with their lateral that cannot be resolved by a simple clean-out by a plumber, i.e., collapsed line, complete root infiltration, etc. that requires excavation work. The program is set up so that the homeowner pays a maximum \$500.00 deductible toward the cost of the repair and the city pays the rest.

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

This program is fully staffed with the hiring of a new Sewer Manager.  
 2016 1st quarter Stats/Expenses: "Successful" Second Opinions (when the line can be opened without excavation) - 33; "Unsuccessful" Second Opinions (when the line cannot be opened without excavation) - 12; "Digs" (when the repair requires excavation because of a blockage or collapse of the line) - 20. Total program expense \$117,408.55.  
 2017 1st quarter Stats/Expenses: "Successful" Second Opinions - 49; "Unsuccessful" Second Opinions - 9; "Digs" - 19. Total program expense \$124,888.46.

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



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<b>Fund Name</b>	<b>Sewage Works Operations</b>	<b>Fund Number</b>	<b>641</b>
<b>Fund Type</b>	<b>Enterprise</b>	<b>Date Updated</b>	<b>8/16/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	37,020,404	3,215,485	22,061,052	22,064,101	-	14,959,352	60%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	65,000	17,992	82,696	54,934	-	(17,696)	127%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	56,500	814	19,901	18,399	-	36,599	35%
Transfers In	30,000	6,560	27,453	17,636	-	2,547	92%
<b>Total Revenue</b>	<b>37,171,904</b>	<b>3,240,851</b>	<b>22,191,102</b>	<b>22,155,070</b>	<b>-</b>	<b>14,980,802</b>	<b>60%</b>
<b>Expenditures</b>							
Personnel	7,750,680	555,832	4,102,470	3,894,965	6	3,648,204	53%
Supplies	2,656,812	85,692	718,534	946,181	289,730	1,648,549	38%
Services	15,199,827	733,269	5,746,123	4,454,919	4,628,839	4,824,865	68%
Debt Service	882,869	206,166	567,664	460,155	-	315,205	64%
Capital	-	-	-	-	-	-	0%
Transfers Out	18,052,147	1,631,332	10,378,076	8,365,008	-	7,674,072	57%
<b>Total Expenditures</b>	<b>44,542,335</b>	<b>3,212,291</b>	<b>21,512,866</b>	<b>18,121,228</b>	<b>4,918,575</b>	<b>18,110,894</b>	<b>59%</b>
<b>Net</b>	<b>(7,370,431)</b>	<b>28,560</b>	<b>678,236</b>	<b>4,033,842</b>	<b>(4,918,575)</b>	<b>(3,130,092)</b>	
<b>Cash Balance</b>			<b>14,311,940</b>	<b>12,734,165</b>			

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

**Fund Purpose:**

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

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

Interest earnings are significantly higher than expected; the revenue budget will be revised prior to year end to recognize this change. Transfers in are from higher than expected interest earnings in other Sewage works funds. 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 a significant portion of the annual budget.

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

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

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<b>Fund Name</b>	<b>Sewage Works Capital</b>	<b>Fund Number</b>	<b>642</b>
<b>Fund Type</b>	<b>Enterprise</b>	<b>Date Updated</b>	<b>8/16/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	45,000	8,114	36,246	43,749	-	8,754	81%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	400,000	-	400,000	-	-	-	100%
Transfers In	4,442,000	500,000	1,942,000	-	-	2,500,000	44%
<b>Total Revenue</b>	<b>4,887,000</b>	<b>508,114</b>	<b>2,378,246</b>	<b>43,749</b>	<b>-</b>	<b>2,508,754</b>	<b>49%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	8,040,455	139,256	2,963,001	1,622,277	1,727,813	3,349,642	58%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>8,040,455</b>	<b>139,256</b>	<b>2,963,001</b>	<b>1,622,277</b>	<b>1,727,813</b>	<b>3,349,642</b>	<b>58%</b>
<b>Net</b>	<b>(3,153,455)</b>	<b>368,858</b>	<b>(584,755)</b>	<b>(1,578,527)</b>	<b>(1,727,813)</b>	<b>(840,887)</b>	
<b>Cash Balance</b>			<b>6,771,514</b>	<b>7,157,823</b>			

**Fund Purpose:**

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

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

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

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

Year to Date totals spent include:  
Wastewater Treatment Plant Secondary Improvements \$1,207,933  
Grit & Screening Improvements \$20,067  
Calvert St. Lift Station \$571,695  
Digester Gas Utilization \$453,690  
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  
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<b>Fund Name</b>	<b>Sewage Works Reserve Operations &amp; Maint.</b>	<b>Fund Number</b>	<b>643</b>
<b>Fund Type</b>	<b>Enterprise</b>	<b>Date Updated</b>	<b>8/16/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	30,000	6,560	28,309	22,418	-	1,691	94%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	516,755	-	516,755	896,725	-	-	100%
<b>Total Revenue</b>	<b>546,755</b>	<b>6,560</b>	<b>545,064</b>	<b>919,143</b>	<b>-</b>	<b>1,691</b>	<b>100%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	30,000	6,560	27,453	17,636	-	2,547	92%
<b>Total Expenditures</b>	<b>30,000</b>	<b>6,560</b>	<b>27,453</b>	<b>17,636</b>	<b>-</b>	<b>2,547</b>	<b>92%</b>
<b>Net</b>	<b>516,755</b>	<b>-</b>	<b>517,611</b>	<b>901,507</b>	<b>-</b>	<b>(856)</b>	
<b>Cash Balance</b>			<b>5,153,129</b>	<b>4,575,374</b>			

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

**Explain Significant Revenue and Expenditure Changes/Variations Below:**  
The funds transferred in were done to bring the fund balance in compliance with City policy. Interest earned on the fund balance is transferred to Sewage Works Operating Fund #641.

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

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<b>Fund Name</b>	<b>Sewage Sinking</b>	<b>Fund Number</b>	<b>649</b>
<b>Fund Type</b>	<b>Enterprise</b>	<b>Date Updated</b>	<b>8/16/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	13,000	5,416	16,318	13,280	-	(3,318)	126%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	9,164,024	762,798	5,339,583	5,326,249	-	3,824,442	58%
<b>Total Revenue</b>	<b>9,177,024</b>	<b>768,214</b>	<b>5,355,900</b>	<b>5,339,528</b>	<b>-</b>	<b>3,821,124</b>	<b>58%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	9,163,754	-	1,081,626	1,148,456	-	8,082,128	12%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>9,163,754</b>	<b>-</b>	<b>1,081,626</b>	<b>1,148,456</b>	<b>-</b>	<b>8,082,128</b>	<b>12%</b>
<b>Net</b>	<b>13,270</b>	<b>768,214</b>	<b>4,274,274</b>	<b>4,191,072</b>	<b>-</b>	<b>(4,261,004)</b>	
<b>Cash Balance</b>			<b>5,089,936</b>	<b>4,995,813</b>			

**Fund Purpose:**

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

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

Debt has grown significantly in recent years as the City continues work on the EPA-mandated Long-Term Control Plan (LTCP). Debt service payments are due in June and December.

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

Not applicable to this fund.

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<b>Fund Name</b>	Sewage Debt Service Reserve	<b>Fund Number</b>	653
<b>Fund Type</b>	Enterprise	<b>Date Updated</b>	8/16/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,400	2,174	8,951	2,260	-	(4,551)	203%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>4,400</b>	<b>2,174</b>	<b>8,951</b>	<b>2,260</b>	<b>-</b>	<b>(4,551)</b>	<b>203%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>4,400</b>	<b>2,174</b>	<b>8,951</b>	<b>2,260</b>	<b>-</b>	<b>(4,551)</b>	
<b>Cash Balance</b>			<b>4,120,584</b>	<b>4,107,884</b>			

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

**Explain Significant Revenue and Expenditure Changes/Variations Below:**  
This Debt Reserve fund is held in a separate account at Bank of NY Mellon Trust. The account was fully funded for existing debt in 2013. Due to the re-funding of three older Sewer Bonds in 2015, the required reserve now has a lower cash balance. A reconciliation of this account is done on a monthly basis. An adjustment to correct underestimated interest revenue earned on the fund balance will be done before year end.

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

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<b>Fund Name</b>	<b>Sewer Bond 2011</b>	<b>Fund Number</b>	<b>659</b>
<b>Fund Type</b>	<b>Enterprise</b>	<b>Date Updated</b>	<b>8/16/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	154	1,245	-	(154)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>154</b>	<b>1,245</b>	<b>-</b>	<b>(154)</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	51,688	-	51,687	-	-	1	100%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>51,688</b>	<b>-</b>	<b>51,687</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>100%</b>
<b>Net</b>	<b>(51,688)</b>	<b>-</b>	<b>(51,533)</b>	<b>1,245</b>	<b>-</b>	<b>(155)</b>	
<b>Cash Balance</b>			<b>145</b>	<b>233,139</b>			

**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 small remaining cash balance will be transferred to Fund #649 to be applied toward bond debt service payments. The significant projects this bond has funded are listed below.

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

From issue late in 2011, this bond has funded numerous projects including:  
 Diamond Ave. Trunk Sewer, Phase II \$3.7 million  
 East Bank Sewer Separation, Phase II \$2.8 million  
 East Bank Sewer Separation, Phase III \$2.3 million  
 LaSalle School Area Sewer Separation, \$1.7 million  
 East Bank Sewer Separation, Phase III \$545,000  
 Southwood Sewer Separation, \$1,438,816  
 Diamond Ave. Trunk Sewer, Phase III \$248,000  
 St. Joseph River CSO Stabilization \$217,831  
 Secondary Clarifier Upgrade \$545,828  
 Wastewater Treatment Plant Digester Upgrade \$5,945,471

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<b>Fund Name</b>	<b>Sewer Bond 2012</b>	<b>Fund Number</b>	<b>661</b>
<b>Fund Type</b>	<b>Enterprise</b>	<b>Date Updated</b>	<b>8/16/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	50,000	2,666	14,959	69,008	-	35,041	30%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>50,000</b>	<b>2,666</b>	<b>14,959</b>	<b>69,008</b>	<b>-</b>	<b>35,041</b>	<b>30%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	250,000	-	-	-	-	250,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	2,760,364	988,844	1,837,393	4,077,264	1,058,202	(135,231)	105%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,010,364</b>	<b>988,844</b>	<b>1,837,393</b>	<b>4,077,264</b>	<b>1,058,202</b>	<b>114,769</b>	<b>96%</b>
<b>Net</b>	<b>(2,960,364)</b>	<b>(986,178)</b>	<b>(1,822,434)</b>	<b>(4,008,256)</b>	<b>(1,058,202)</b>	<b>(79,728)</b>	
<b>Cash Balance</b>			<b>1,705,733</b>	<b>9,901,787</b>			

**Fund Purpose:**

This fund accounts for expenditures of bond proceeds.

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

Current year spending from this Bond has been for:  
 East Bank Sewer Separation, Phase 5 \$780,712  
 Wastewater Treatment Plant Grit/Screening Improvements \$64,037  
 Wastewater Treatment Secondary Improvements \$992,644

**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 \$1,905,419  
 Sewer Sensory Control Network \$193,609  
 Wastewater Treatment Plant Grit/Screening Improvements \$186,216  
 Secondary Improvements \$3,723,987  
 CSO LTCP re-look \$1,714,206

**City of South Bend, Indiana  
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<b>Fund Name</b>	2013A Cost of Issuance Fund	<b>Fund Number</b>	664
<b>Fund Type</b>	Enterprise	<b>Date Updated</b>	8/16/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	24	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	24	-	-	0%
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	-	-	-	-	-	-	0%
<b>Net</b>	-	-	-	24	-	-	
<b>Cash Balance</b>				4,531			

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

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

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



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<b>Fund Name</b>	<b>2015 Sewer Bond Issuance</b>	<b>Fund Number</b>	<b>666</b>
<b>Fund Type</b>	<b>Enterprise</b>	<b>Date Updated</b>	<b>8/16/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	103	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	<b>103</b>	-	-	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	2,500	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	-	-	-	<b>2,500</b>	-	-	<b>0%</b>
<b>Net</b>	-	-	-	<b>(2,397)</b>	-	-	
<b>Cash Balance</b>				<b>6,694</b>			

**Fund Purpose:**

This fund accounted for the issuance costs of the 2015 Sewer Bond refunding.

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

This fund was set up to pay the legal and financial accounting costs associated with the refunding of the 2006, 2007, and 2007B Sewer bonds. Most of those expenses were paid in December 2015. In 2016, the cash balance in this fund was transferred to Sewage Sinking Fund #649 to be used for loan payments.

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

Not applicable to this fund.

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<b>Fund Name</b>	Century Center	<b>Fund Number</b>	670
<b>Fund Type</b>	Enterprise	<b>Date Updated</b>	8/23/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	1,275,000	106,250	743,750	656,725	-	531,250	58%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	2,909,311	306,572	1,690,127	1,504,150	-	1,219,184	58%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	10,000	-	1,000	8,707	-	9,000	10%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>4,194,311</b>	<b>412,822</b>	<b>2,434,877</b>	<b>2,169,582</b>	<b>-</b>	<b>1,759,434</b>	<b>58%</b>
<b>Expenditures</b>							
Personnel	2,327,806	176,707	1,316,330	1,283,639	-	1,011,476	57%
Supplies	513,040	55,946	336,027	366,530	-	177,013	65%
Services	1,144,768	99,910	663,309	750,563	-	481,459	58%
Debt Service	-	-	-	-	-	-	0%
Capital	126,529	-	-	-	-	126,529	0%
Transfers Out	82,167	-	-	79,676	-	82,167	0%
<b>Total Expenditures</b>	<b>4,194,310</b>	<b>332,564</b>	<b>2,315,666</b>	<b>2,480,407</b>	<b>-</b>	<b>1,878,644</b>	<b>55%</b>
<b>Net</b>	<b>1</b>	<b>80,258</b>	<b>119,211</b>	<b>(310,826)</b>	<b>-</b>	<b>(119,210)</b>	
<b>Cash Balance</b>			<b>1,934,532</b>	<b>1,133,379</b>			

**Fund Purpose:**

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

**Accounting Methodology:**

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

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

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

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

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<b>Fund Name</b>	Century Center Capital	<b>Fund Number</b>	671
<b>Fund Type</b>	Enterprise	<b>Date Updated</b>	8/23/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	750	74	503	565	-	247	67%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>750</b>	<b>74</b>	<b>503</b>	<b>565</b>	<b>-</b>	<b>247</b>	<b>67%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	109,001	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>109,001</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>750</b>	<b>74</b>	<b>503</b>	<b>(108,437)</b>	<b>-</b>	<b>247</b>	
<b>Cash Balance</b>			<b>866,490</b>	<b>893,635</b>			

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

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

**Explain Significant Revenue and Expenditure Changes/Variations Below:**  
In 2013, the fund received a capital contribution of \$575,000 from the new facility manager and a \$100,000 allocation of Professional Sports Development Area (PSDA) taxes. The remainder of these funds have been appropriated for spending during 2015. \$25,000 was appropriated to help pay for the Wall of Fame in conjunction with the South Bend Alumni Association. \$50,000 was transferred out to the new fund 672 for bond payments on the Energy Savings Contract.

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

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<b>Fund Name</b>	Century Center Energy Conservation Debt Svc	<b>Fund Number</b>	672
<b>Fund Type</b>	Enterprise	<b>Date Updated</b>	8/23/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	110,130	55,520	55,546	107,750	-	54,584	50%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	82,167	-	-	79,676	-	82,167	0%
<b>Total Revenue</b>	<b>192,297</b>	<b>55,520</b>	<b>55,546</b>	<b>187,426</b>	<b>-</b>	<b>136,751</b>	<b>29%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	192,297	-	95,128	140,609	-	97,169	49%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>192,297</b>	<b>-</b>	<b>95,128</b>	<b>140,609</b>	<b>-</b>	<b>97,169</b>	<b>49%</b>
<b>Net</b>	<b>-</b>	<b>55,520</b>	<b>(39,582)</b>	<b>46,818</b>	<b>-</b>	<b>39,582</b>	
<b>Cash Balance</b>			<b>17,471</b>	<b>96,849</b>			

**Fund Purpose:**

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

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

This fund receives a federal interest rebate, transfers from Century Operating Fund (670), and a County hotel/motel tax allocation.

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

**City of South Bend, Indiana  
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<b>Fund Name</b>	<b>Central Services</b>	<b>Fund Number</b>	<b>222</b>
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<b>Fund Type</b>	<b>Internal Service</b>	<b>Date Updated</b>	<b>8/15/2017</b>
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<b>Control</b>	<b>City Funds</b>
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	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	11,400	55	327	6,195	-	11,073	3%
Charges for Services	3,754,119	244,650	1,801,074	1,718,179	-	1,953,045	48%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	6,800	1,316	5,859	5,942	-	941	86%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	10,000	-	-	-	-	10,000	0%
Other Income	4,526,250	276,981	2,545,561	2,562,263	-	1,980,689	56%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>8,308,569</b>	<b>523,002</b>	<b>4,352,820</b>	<b>4,292,578</b>	<b>-</b>	<b>3,955,749</b>	<b>52%</b>
<b>Expenditures</b>							
Personnel	3,288,165	225,181	1,648,140	1,495,857	-	1,640,025	50%
Supplies	170,652	4,015	75,431	35,430	14,720	80,502	53%
Services	4,803,470	300,406	2,617,913	2,545,797	1,167,182	1,018,376	79%
Debt Service	15,656	1,950	9,815	7,311	420	5,421	65%
Capital	-	-	-	-	-	-	0%
Transfers Out	286,700	-	-	-	-	286,700	0%
<b>Total Expenditures</b>	<b>8,564,643</b>	<b>531,551</b>	<b>4,351,299</b>	<b>4,084,394</b>	<b>1,182,321</b>	<b>3,031,023</b>	<b>65%</b>
<b>Net</b>	<b>(256,074)</b>	<b>(8,550)</b>	<b>1,522</b>	<b>208,184</b>	<b>(1,182,321)</b>	<b>924,725</b>	
<b>Cash Balance</b>			<b>1,398,650</b>	<b>1,557,920</b>			

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

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

**Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:**  
In July we had 1,379 vehicle repairs. Average Fuel prices for July is \$1.81 for Unleaded and \$2.12 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 \$1.58. The gas tax increased on July 1, 2017 by \$0.10. The large encumbrances for Services are the City Departments Utility Charges from the Sustainability Departments account.

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

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<b>Fund Name</b>	<b>Central Services Capital</b>	<b>Fund Number</b>	<b>224</b>
<b>Fund Type</b>	<b>Internal Service</b>	<b>Date Updated</b>	<b>8/15/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	900	98	525	829	-	375	58%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	286,700	-	-	-	-	286,700	0%
<b>Total Revenue</b>	<b>287,600</b>	<b>98</b>	<b>525</b>	<b>829</b>	<b>-</b>	<b>287,075</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	28,000	-	21,572	12,799	1,701	4,727	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%
<b>Total Expenditures</b>	<b>326,025</b>	<b>-</b>	<b>43,335</b>	<b>150,619</b>	<b>16,677</b>	<b>266,013</b>	<b>18%</b>
<b>Net</b>	<b>(38,425)</b>	<b>98</b>	<b>(42,810)</b>	<b>(149,790)</b>	<b>(16,677)</b>	<b>21,062</b>	
<b>Cash Balance</b>			<b>69,352</b>	<b>37,129</b>			

**Fund Purpose:**

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

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

The encumbrances for the Capital Supplies are for the Radio Shop's tower repairs throughout the city, we have a vendor working on towers around the city.

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

Replacement of Inground Hoists at the Riverside North Garage, new mobile portable lifts for Sample Street garage, one stand alone Hyd. Pres.

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July 31, 2017**

<b>Fund Name</b>	<b>Liability Insurance</b>	<b>Fund Number</b>	<b>226</b>
<b>Fund Type</b>	<b>Internal Service</b>	<b>Date Updated</b>	<b>8/23/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	2,927,591	241,179	1,704,167	1,295,041	-	1,223,424	58%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	30,000	5,624	26,923	24,843	-	3,077	90%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	600,000	-	36,642	13,615	-	563,358	6%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>3,557,591</b>	<b>246,803</b>	<b>1,767,732</b>	<b>1,333,499</b>	<b>-</b>	<b>1,789,859</b>	<b>50%</b>
<b>Expenditures</b>							
Personnel	268,799	21,965	157,557	118,276	-	111,242	59%
Supplies	21,062	780	7,473	5,606	3,551	10,038	52%
Services	3,297,725	535,969	2,033,810	1,165,230	57,106	1,206,809	63%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,587,586</b>	<b>558,713</b>	<b>2,198,840</b>	<b>1,289,112</b>	<b>60,657</b>	<b>1,328,089</b>	<b>63%</b>
<b>Net</b>	<b>(29,995)</b>	<b>(311,910)</b>	<b>(431,108)</b>	<b>44,387</b>	<b>(60,657)</b>	<b>461,770</b>	
<b>Cash Balance</b>			<b>4,180,869</b>	<b>4,625,241</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	3.00	3.00
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>3.00</b>	<b>3.00</b>

**Fund Purpose:**

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

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

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

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

**City of South Bend, Indiana**  
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<b>Fund Name</b>	Take Home Vehicle Police	<b>Fund Number</b>	278
<b>Fund Type</b>	Internal Service	<b>Date Updated</b>	8/17/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	33,030	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,000	961	4,337	3,547	-	(337)	108%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	560	560	33,030	-	(560)	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>4,000</b>	<b>1,521</b>	<b>4,897</b>	<b>69,607</b>	<b>-</b>	<b>(897)</b>	<b>122%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	340	(100)	-	-	100	0%
Services	10,000	-	972	53	-	9,028	10%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>10,000</b>	<b>340</b>	<b>872</b>	<b>53</b>	<b>-</b>	<b>9,128</b>	<b>9%</b>
<b>Net</b>	<b>(6,000)</b>	<b>1,181</b>	<b>4,026</b>	<b>69,553</b>	<b>-</b>	<b>(10,026)</b>	
<b>Cash Balance</b>			<b>756,877</b>	<b>711,026</b>			

**Fund Purpose:**  
This fund charges police officers for liability insurance and gasoline costs for take home police vehicles. Deductions from officers for gas and insurance have been suspended for 2017 and are estimated to be suspended for 2018 in accordance with an agreement with the Fraternal Order of Police (FOP). The agreement calls for the suspension of the deduction based on the price of gas and the balance of cash in this fund. This fund pays for police vehicle off duty accident claims. 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. The decrease in revenue is the result of suspending the payroll deduction for sworn officers as outlined in the agreement between the Police Department and the FOP.

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



**City of South Bend, Indiana  
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<b>Fund Name</b>	<b>IT / Innovation / 311 Call Center</b>	<b>Fund Number</b>	<b>279</b>
<b>Fund Type</b>	<b>Internal Service</b>	<b>Date Updated</b>	<b>8/23/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	5,205,034	430,621	3,014,347	288,648	-	2,190,687	58%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,205,034</b>	<b>430,621</b>	<b>3,014,347</b>	<b>288,648</b>	<b>-</b>	<b>2,190,687</b>	<b>58%</b>
<b>Expenditures</b>							
Personnel	2,053,699	150,849	1,060,946	267,278	-	992,753	52%
Supplies	981,191	8,395	40,325	2,057	5,800	935,066	5%
Services	2,006,824	16,303	774,491	19,313	506,452	725,881	64%
Debt Service	163,320	7,432	79,392	-	-	83,928	49%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>5,205,034</b>	<b>182,978</b>	<b>1,955,154</b>	<b>288,648</b>	<b>512,252</b>	<b>2,737,628</b>	<b>47%</b>
<b>Net</b>	<b>-</b>	<b>247,643</b>	<b>1,059,193</b>	<b>-</b>	<b>(512,252)</b>	<b>(546,941)</b>	
<b>Cash Balance</b>			<b>1,081,037</b>		<b>-</b>		

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

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

**Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:**  
 This fund's revenue is a monthly allocation between the various City departments that are served by the 311 Call Center and IT Department.  
 Expenditures are predominantly related to salaries & benefits and IT software services. Outstanding encumbrances for supplies are for items that have been ordered and not yet invoiced and for wiring that has been scheduled to be performed. Outstanding encumbrances for services are mainly various software services. PO's are set at the beginning of the year, but services are paid out on a monthly basis. The major expenditures are for Sungard NavilLine hosting, Amazon Web Services hosting, VoIP Phone Service, internet service, storage service, Tier1 Help Desk Support, and MyStaffingPro.  
 The 311 Call Center has 6 full-time employees and 2 part-time employees. The Dept of Innovation & Technology has 14 full-time employees.

**Explain Significant Spending on Capital Projects Below:**  
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**City of South Bend, Indiana  
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<b>Fund Name</b>	<b>Self-Funded Employee Benefits</b>	<b>Fund Number</b>	<b>711</b>
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<b>Fund Type</b>	<b>Internal Service</b>	<b>Date Updated</b>	<b>8/23/2017</b>
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<b>Control</b>	<b>City Funds</b>
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	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	17,755,850	1,473,862	10,374,785	9,675,137	-	7,381,065	58%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	40,000	12,137	48,398	26,403	-	(8,398)	121%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	4,563	41,857	46,808	763,287	-	(42,245)	1026%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>17,800,413</b>	<b>1,527,856</b>	<b>10,469,991</b>	<b>10,464,827</b>	<b>-</b>	<b>7,330,422</b>	<b>59%</b>
<b>Expenditures</b>							
Personnel	-	-	-	1,223	-	-	0%
Supplies	78,935	3,083	55,446	30,815	18,107	5,382	93%
Services	1,217,190	20,561	585,806	816,663	547,645	83,739	93%
Insurance	16,507,075	1,253,984	7,993,852	8,714,552	45,948	8,467,275	49%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>17,803,200</b>	<b>1,277,628</b>	<b>8,635,104</b>	<b>9,563,253</b>	<b>611,700</b>	<b>8,556,396</b>	<b>52%</b>
<b>Net</b>	<b>(2,787)</b>	<b>250,228</b>	<b>1,834,887</b>	<b>901,574</b>	<b>(611,700)</b>	<b>(1,225,974)</b>	
<b>Cash Balance</b>			<b>8,570,886</b>	<b>5,270,642</b>			

**Fund Purpose:**

This fund handles expenses relating to insurance and claims relating to employees, including medical, dental, life, flex spending, etc.

An Employee Wellness Center was opened on January 18, 2016, which was set in place with the understanding that the City should see a drop in claims expenses over time.

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

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

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

**City of South Bend, Indiana  
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<b>Fund Name</b>	<b>Unemployment Compensation</b>	<b>Fund Number</b>	<b>713</b>
<b>Fund Type</b>	<b>Internal Service</b>	<b>Date Updated</b>	<b>8/23/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	58,276	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	329	1,559	1,432	-	441	78%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,000</b>	<b>329</b>	<b>1,559</b>	<b>59,709</b>	<b>-</b>	<b>441</b>	<b>78%</b>
<b>Expenditures</b>							
Personnel	45,000	7,420	36,024	17,606	-	8,976	80%
Supplies	-	-	-	-	-	-	0%
Services	39,105	309	4,363	15,249	11,000	23,742	39%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>84,105</b>	<b>7,729</b>	<b>40,387</b>	<b>32,855</b>	<b>11,000</b>	<b>32,718</b>	<b>61%</b>
<b>Net</b>	<b>(82,105)</b>	<b>(7,400)</b>	<b>(38,828)</b>	<b>26,853</b>	<b>(11,000)</b>	<b>(32,277)</b>	
<b>Cash Balance</b>			<b>247,724</b>	<b>296,135</b>			

**Fund Purpose:**

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

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

Typically, this fund charges an allocation of 0.25% of payroll to most departments to cover the cost of unemployment claims paid. However, beginning in Nov 2016, the charge of 0.25% of payroll costs was suspended indefinitely due to the fund's high cash reserves. The allocation will remain suspended during 2017.

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

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

**City of South Bend, Indiana  
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<b>Fund Name</b>	<b>Firefighters Pension</b>	<b>Fund Number</b>	<b>701</b>
<b>Fund Type</b>	<b>Trust &amp; Agency</b>	<b>Date Updated</b>	<b>8/18/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	4,920,712	-	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%
<b>Total Revenue</b>	<b>4,925,212</b>	<b>-</b>	<b>2,462,275</b>	<b>2,438,776</b>	<b>-</b>	<b>2,462,937</b>	<b>50%</b>
<b>Expenditures</b>							
Personnel	5,091,119	382,196	2,721,533	3,121,339	-	2,369,586	53%
Supplies	200	-	10	13	-	190	5%
Services	6,950	-	3,440	3,742	-	3,510	50%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>5,098,269</b>	<b>382,196</b>	<b>2,724,984</b>	<b>3,125,095</b>	<b>-</b>	<b>2,373,285</b>	<b>53%</b>
<b>Net</b>	<b>(173,057)</b>	<b>(382,196)</b>	<b>(262,709)</b>	<b>(686,319)</b>	<b>-</b>	<b>89,652</b>	
<b>Cash Balance</b>			<b>(95,137)</b>	<b>(214,014)</b>			

**Fund Purpose:**

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

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

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

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

**City of South Bend, Indiana  
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<b>Fund Name</b>	<b>Police Pension</b>	<b>Fund Number</b>	<b>702</b>
<b>Fund Type</b>	<b>Trust &amp; Agency</b>	<b>Date Updated</b>	<b>8/15/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	6,204,179	-	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	290	14,369	-	-	(12,369)	718%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>6,210,679</b>	<b>290</b>	<b>3,119,587</b>	<b>3,000,148</b>	<b>-</b>	<b>3,091,092</b>	<b>50%</b>
<b>Expenditures</b>							
Personnel	6,415,689	507,705	3,594,946	3,781,693	-	2,820,743	56%
Supplies	800	-	-	-	-	800	0%
Services	7,400	-	3,460	3,691	-	3,940	47%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>6,423,889</b>	<b>507,705</b>	<b>3,598,406</b>	<b>3,785,383</b>	<b>-</b>	<b>2,825,483</b>	<b>56%</b>
<b>Net</b>	<b>(213,210)</b>	<b>(507,415)</b>	<b>(478,819)</b>	<b>(785,235)</b>	<b>-</b>	<b>265,609</b>	
<b>Cash Balance</b>			<b>313,735</b>	<b>372,184</b>			

**Fund Purpose:**

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

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

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

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

**City of South Bend, Indiana  
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<b>Fund Name</b>	City Cemetery	<b>Fund Number</b>	730
<b>Fund Type</b>	Trust & Agency	<b>Date Updated</b>	8/16/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	200	37	166	153	-	34	83%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>200</b>	<b>37</b>	<b>166</b>	<b>153</b>	<b>-</b>	<b>34</b>	<b>83%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	6,000	-	-	-	-	6,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>6,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,000</b>	<b>0%</b>
<b>Net</b>	<b>(5,800)</b>	<b>37</b>	<b>166</b>	<b>153</b>	<b>-</b>	<b>(5,966)</b>	
<b>Cash Balance</b>			<b>28,969</b>	<b>28,695</b>			

**Fund Purpose:**

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

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

\$6,000 has been generically budgeted for repairs, but no specific projects exist at this time.

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

**City of South Bend, Indiana  
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<b>Fund Name</b>	<b>TIF - River West Development Area (Airport)</b>	<b>Fund Number</b>	<b>324</b>
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<b>Fund Type</b>	<b>Tax Increment Financing</b>	<b>Date Updated</b>	<b>8/21/2017</b>
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<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>
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	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	17,808,613	-	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	243,745	-	176,700	-	-	67,045	72%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	103,829	34,184	157,149	161,702	-	(53,320)	151%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	4,919,137	5,032	580,822	549,478	-	4,338,315	12%
Transfers In	29,000	3,532	15,458	11,251	-	13,542	53%
<b>Total Revenue</b>	<b>23,498,324</b>	<b>42,749</b>	<b>10,060,511</b>	<b>10,690,383</b>	<b>-</b>	<b>13,437,813</b>	<b>43%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	4,710,911	45,731	636,222	443,530	2,659,956	1,414,734	70%
Debt Service	8,182,682	3,441,226	7,321,516	5,475,671	-	861,166	89%
Capital	26,725,294	976,927	3,925,235	7,153,080	9,090,343	13,709,716	49%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>39,618,887</b>	<b>4,463,884</b>	<b>11,882,973</b>	<b>13,072,280</b>	<b>11,750,299</b>	<b>15,985,616</b>	<b>60%</b>
<b>Net</b>	<b>(16,120,563)</b>	<b>(4,421,135)</b>	<b>(1,822,462)</b>	<b>(2,381,897)</b>	<b>(11,750,299)</b>	<b>(2,547,803)</b>	
<b>Cash Balance</b>			<b>31,520,421</b>	<b>30,346,500</b>			

**Fund Purpose:**

This fund accounts for the 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; \$167K for Coal Line Trail; \$629K for Four Winds Field Planning Area Improvements; \$244K for Ignition Park Infrastructure; \$417K for JMS Building; \$140K LaSalle Building; \$686K Nello; \$226K Patel Hotel & Plaza; \$50K Southeast Master Plan and \$443K for Western Avenue Streetscape.

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<b>Fund Name</b>	TIF - West Washington	<b>Fund Number</b>	422
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<b>Fund Type</b>	Tax Increment Financing	<b>Date Updated</b>	8/15/2017
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	420,000	-	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	2,595	11,339	8,121	-	4,661	71%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>436,000</b>	<b>2,595</b>	<b>209,491</b>	<b>290,930</b>	<b>-</b>	<b>226,509</b>	<b>48%</b>
<b>Expenditures</b>							
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%
<b>Total Expenditures</b>	<b>1,428,292</b>	<b>-</b>	<b>2,805</b>	<b>10,922</b>	<b>515,729</b>	<b>909,758</b>	<b>36%</b>
<b>Net</b>	<b>(992,292)</b>	<b>2,595</b>	<b>206,686</b>	<b>280,009</b>	<b>(515,729)</b>	<b>(683,249)</b>	
<b>Cash Balance</b>			<b>2,167,744</b>	<b>1,786,833</b>			

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

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

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



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<b>Fund Name</b>	TIF - Leighton Plaza (Redevelop Retail)	<b>Fund Number</b>	425
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<b>Fund Type</b>	Tax Increment Financing	<b>Date Updated</b>	8/15/2017
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,706	213	960	886	-	746	56%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	195,308	8,861	69,717	78,963	-	125,591	36%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>197,014</b>	<b>9,074</b>	<b>70,677</b>	<b>79,849</b>	<b>-</b>	<b>126,337</b>	<b>36%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	10,342	1,679	3,734	2,160	-	6,608	36%
Services	147,824	6,016	72,789	76,100	-	75,035	49%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>158,166</b>	<b>7,696</b>	<b>76,523</b>	<b>78,260</b>	<b>-</b>	<b>81,643</b>	<b>48%</b>
<b>Net</b>	<b>38,848</b>	<b>1,378</b>	<b>(5,846)</b>	<b>1,589</b>	<b>-</b>	<b>44,694</b>	
<b>Cash Balance</b>			<b>180,965</b>	<b>210,405</b>			

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

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

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

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

**City of South Bend, Indiana**  
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<b>Fund Name</b>	TIF - River East Development Area (NE Dev)	<b>Fund Number</b>	429
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<b>Fund Type</b>	Tax Increment Financing	<b>Date Updated</b>	8/15/2017
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	3,000,000	-	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	-	2,450	-	-	5,950	29%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	57,000	9,487	43,366	40,466	-	13,634	76%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	156,067	-	4,124	-	-	151,943	3%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>3,221,467</b>	<b>9,487</b>	<b>1,477,986</b>	<b>1,211,445</b>	<b>-</b>	<b>1,743,481</b>	<b>46%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	572,949	7,868	183,215	30,950	92,750	296,984	48%
Debt Service	-	-	-	-	-	-	0%
Capital	10,029,747	114,200	1,088,921	426,971	1,576,402	7,364,425	27%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>10,602,696</b>	<b>122,068</b>	<b>1,272,136</b>	<b>457,921</b>	<b>1,669,152</b>	<b>7,661,409</b>	<b>28%</b>
<b>Net</b>	<b>(7,381,229)</b>	<b>(112,580)</b>	<b>205,851</b>	<b>753,524</b>	<b>(1,669,152)</b>	<b>(5,917,928)</b>	
<b>Cash Balance</b>			<b>8,122,063</b>	<b>8,314,656</b>			

**Fund Purpose:**

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

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

Due to changes in boundary, this area now includes a portion of South Bend Central Development Area (Fund 420). Capital expenses thus far in 2017 include: \$804K for East Bank CSO Phase V and \$245K for Newman's Center/Armory project. Also, \$149K 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; Howard Park Improvements; Michiana Brick Demolition; Niles/Jefferson Bridge Tunnel; Newman Center Armory; and Perley School (Safe Routes to School); Riverfront Parks & Trails; and Wharf Development.

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<b>Fund Name</b>	TIF - Southside Development #1	<b>Fund Number</b>	430
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<b>Fund Type</b>	Tax Increment Financing	<b>Date Updated</b>	8/15/2017
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	2,400,000	-	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	7,953	30,621	31,693	-	2,379	93%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	1,468,127	-	1,465,749	-	-	2,378	100%
<b>Total Revenue</b>	<b>3,901,127</b>	<b>7,953</b>	<b>2,713,194</b>	<b>1,283,307</b>	<b>-</b>	<b>1,187,933</b>	<b>70%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,381,023	-	49,117	235,667	3,062	1,328,844	4%
Debt Service	-	-	-	-	-	-	0%
Capital	5,536,403	-	259,090	1,158,180	608,029	4,669,285	16%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>6,917,426</b>	<b>-</b>	<b>308,206</b>	<b>1,393,847</b>	<b>611,091</b>	<b>5,998,129</b>	<b>13%</b>
<b>Net</b>	<b>(3,016,299)</b>	<b>7,953</b>	<b>2,404,987</b>	<b>(110,540)</b>	<b>(611,091)</b>	<b>(4,810,196)</b>	
<b>Cash Balance</b>			<b>7,026,875</b>	<b>5,984,839</b>			

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

**Explain Significant Revenue and Expenditure Changes/Variations Below:**  
Capital project thus far in 2017 is final expenses for Chippewa Roundabout.

**Explain Significant Spending on Capital Projects Below:**  
Projects committed to in 2016 include: Chippewa Improvements, Ireland & Miami Area Improvements, and Safe Routes to School (Perley). Major expenditures in 2017 are thus far: \$295K on the Chippewa Roundabout. Additional projects approved include: \$280K for Bowen Street Improvements; \$400K for Erskine Drainage Improvements; \$1M for Erskine Golf Course Improvements; \$105K for Ireland/Miami Improvements; and \$1.6M for South Well Field Improvements.

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<b>Fund Name</b>	<b>TIF - Southside Development #3</b>	<b>Fund Number</b>	<b>432</b>
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<b>Fund Type</b>	<b>Tax Increment Financing</b>	<b>Date Updated</b>	<b>8/15/2017</b>
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<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>
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	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	12,000	1	8,519	27,118	-	3,481	71%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>12,000</b>	<b>1</b>	<b>8,519</b>	<b>27,118</b>	<b>-</b>	<b>3,481</b>	<b>71%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	3,961,668	-	3,961,667	489,503	-	1	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	917,127	-	904,519	-	-	12,608	99%
<b>Total Expenditures</b>	<b>4,878,795</b>	<b>-</b>	<b>4,866,186</b>	<b>489,503</b>	<b>-</b>	<b>12,609</b>	<b>100%</b>
<b>Net</b>	<b>(4,866,795)</b>	<b>1</b>	<b>(4,857,666)</b>	<b>(462,385)</b>	<b>-</b>	<b>(9,129)</b>	
<b>Cash Balance</b>			<b>598</b>	<b>4,840,011</b>			

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

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

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**Fund Name** TIF - Douglas Road **Fund Number** 435

**Fund Type** Tax Increment Financing **Date Updated** 8/15/2017

**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
<b>Revenue</b>							
Property Taxes	327,108	-	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	111	417	411	-	333	56%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>327,858</b>	<b>111</b>	<b>218,697</b>	<b>231,700</b>	<b>-</b>	<b>109,161</b>	<b>67%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	8,608	-	-	-	4,200	4,408	49%
Debt Service	335,608	-	150,000	140,000	-	185,608	45%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>344,216</b>	<b>-</b>	<b>150,000</b>	<b>140,000</b>	<b>4,200</b>	<b>190,016</b>	<b>45%</b>
<b>Net</b>	<b>(16,358)</b>	<b>111</b>	<b>68,697</b>	<b>91,700</b>	<b>(4,200)</b>	<b>(80,855)</b>	
<b>Cash Balance</b>			<b>225,431</b>	<b>243,365</b>			

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

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

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

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**Monthly Financial Report**  
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<b>Fund Name</b>	TIF - River East Residential (NE Res)	<b>Fund Number</b>	436
<b>Fund Type</b>	Tax Increment Financing	<b>Date Updated</b>	8/15/2017
<b>Control</b>	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	3,298,403	-	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%
<b>Total Revenue</b>	<b>3,300,903</b>	<b>-</b>	<b>2,320,763</b>	<b>2,274,510</b>	<b>-</b>	<b>980,140</b>	<b>70%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	264,901	-	-	-	-	264,901	0%
Debt Service	3,165,330	1,234,500	2,917,589	2,920,589	-	247,741	92%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,430,231</b>	<b>1,234,500</b>	<b>2,917,589</b>	<b>2,920,589</b>	<b>-</b>	<b>512,642</b>	<b>85%</b>
<b>Net</b>	<b>(129,328)</b>	<b>(1,234,500)</b>	<b>(596,826)</b>	<b>(646,079)</b>	<b>-</b>	<b>467,498</b>	
<b>Cash Balance</b>			<b>1,799,527</b>	<b>973,939</b>			

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

**Explain Significant Revenue and Expenditure Changes/Variations Below:**  
Expenditures are related to debt service for the Eddy Street Commons Project--payment on the ESC Bonds and reimbursement to Major Moves fund for project costs.

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

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

<b>Fund Name</b>	Redevelopment General	<b>Fund Number</b>	433
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<b>Fund Type</b>	Redevelopment	<b>Date Updated</b>	8/15/2017
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	135	9	46	47	-	89	34%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>135</b>	<b>9</b>	<b>46</b>	<b>47</b>	<b>-</b>	<b>89</b>	<b>34%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	4,500	-	1,133	-	-	3,367	25%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>4,500</b>	<b>-</b>	<b>1,133</b>	<b>-</b>	<b>-</b>	<b>3,367</b>	<b>25%</b>
<b>Net</b>	<b>(4,365)</b>	<b>9</b>	<b>(1,086)</b>	<b>47</b>	<b>-</b>	<b>(3,279)</b>	
<b>Cash Balance</b>			<b>7,367</b>	<b>8,749</b>			

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

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

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

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

<b>Fund Name</b>	Certified Technology Park	<b>Fund Number</b>	439
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<b>Fund Type</b>	Redevelopment	<b>Date Updated</b>	8/15/2017
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	252,625	-	-	-	-	252,625	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	50,000	456	8,387	11,963	-	41,613	17%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>302,625</b>	<b>456</b>	<b>8,387</b>	<b>11,963</b>	<b>-</b>	<b>294,238</b>	<b>3%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	2,200,000	-	1,800,000	142,913	-	400,000	82%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,200,000</b>	<b>-</b>	<b>1,800,000</b>	<b>142,913</b>	<b>-</b>	<b>400,000</b>	<b>82%</b>
<b>Net</b>	<b>(1,897,375)</b>	<b>456</b>	<b>(1,791,613)</b>	<b>(130,949)</b>	<b>-</b>	<b>(105,762)</b>	
<b>Cash Balance</b>			<b>358,809</b>	<b>2,142,357</b>			

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

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

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



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

<b>Fund Name</b>	<b>Airport Urban Enterprise Zone</b>	<b>Fund Number</b>	<b>454</b>
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<b>Fund Type</b>	<b>Redevelopment</b>	<b>Date Updated</b>	<b>8/23/2017</b>
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<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>
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	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	3,900	489	2,211	2,037	-	1,689	57%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>3,900</b>	<b>489</b>	<b>2,211</b>	<b>2,037</b>	<b>-</b>	<b>1,689</b>	<b>57%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	50,000	-	-	-	-	50,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>0%</b>
<b>Net</b>	<b>(46,100)</b>	<b>489</b>	<b>2,211</b>	<b>2,037</b>	<b>-</b>	<b>(48,311)</b>	
<b>Cash Balance</b>			<b>385,306</b>	<b>381,658</b>			

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

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

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

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

<b>Fund Name</b>	Industrial Revolving Fund	<b>Fund Number</b>	754
<b>Fund Type</b>	Redevelopment	<b>Date Updated</b>	8/23/2017
<b>Control</b>	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	183,000	7,388	60,953	-	-	122,047	33%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	27,000	-	4,824	-	-	22,176	18%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>210,000</b>	<b>7,388</b>	<b>65,777</b>	<b>-</b>	<b>-</b>	<b>144,223</b>	<b>31%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	142,000	-	45,568	-	-	96,432	32%
Debt Service	15,000	775	4,651	-	-	10,349	31%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>157,000</b>	<b>775</b>	<b>50,219</b>	<b>-</b>	<b>-</b>	<b>106,781</b>	<b>32%</b>
<b>Net</b>	<b>53,000</b>	<b>6,613</b>	<b>15,558</b>	<b>-</b>	<b>-</b>	<b>37,442</b>	
<b>Cash Balance</b>			<b>2,800,322</b>	<b>-</b>			

**Fund Purpose:**

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

**Accounting Methodology:**

Revenue and expenditures are one month in arrears because the City receives the trustee bank statements after the books are closed. Thus, changes are entered in the general ledger the following month. No expenses show for prior year because the fund was not integrated into City's books until 2017.

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

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

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

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

<b>Fund Name</b>	<b>Redevelopment Bond - Airport Taxable</b>	<b>Fund Number</b>	<b>315</b>
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<b>Fund Type</b>	<b>Debt Service</b>	<b>Date Updated</b>	<b>8/15/2017</b>
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<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>
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	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	14,000	1,323	5,974	5,563	-	8,026	43%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>14,000</b>	<b>1,323</b>	<b>5,974</b>	<b>5,563</b>	<b>-</b>	<b>8,026</b>	<b>43%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	14,000	1,323	5,782	4,212	-	8,218	41%
<b>Total Expenditures</b>	<b>14,000</b>	<b>1,323</b>	<b>5,782</b>	<b>4,212</b>	<b>-</b>	<b>8,218</b>	<b>41%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>192</b>	<b>1,351</b>	<b>-</b>	<b>(192)</b>	
<b>Cash Balance</b>			<b>1,038,904</b>	<b>1,038,904</b>			

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

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

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

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

<b>Fund Name</b>	Coveleski Debt Service Reserve	<b>Fund Number</b>	317
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<b>Fund Type</b>	Debt Service	<b>Date Updated</b>	8/15/2017
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	5,000	655	2,957	2,725	-	2,043	59%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,000</b>	<b>655</b>	<b>2,957</b>	<b>2,725</b>	<b>-</b>	<b>2,043</b>	<b>59%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>5,000</b>	<b>655</b>	<b>2,957</b>	<b>2,725</b>	<b>-</b>	<b>2,043</b>	
<b>Cash Balance</b>			<b>515,424</b>	<b>510,545</b>			

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

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

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

**City of South Bend, Indiana  
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<b>Fund Name</b>	Redevelopment Bond - Palais Royale	<b>Fund Number</b>	328
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<b>Fund Type</b>	Debt Service	<b>Date Updated</b>	8/15/2017
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	15,000	2,210	9,996	9,295	-	5,004	67%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>15,000</b>	<b>2,210</b>	<b>9,996</b>	<b>9,295</b>	<b>-</b>	<b>5,004</b>	<b>67%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	15,000	2,210	9,676	7,038	-	5,324	65%
<b>Total Expenditures</b>	<b>15,000</b>	<b>2,210</b>	<b>9,676</b>	<b>7,038</b>	<b>-</b>	<b>5,324</b>	<b>65%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>320</b>	<b>2,257</b>	<b>-</b>	<b>(320)</b>	
<b>Cash Balance</b>			<b>1,735,840</b>	<b>1,735,840</b>			

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

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

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

**City of South Bend, Indiana  
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**Fund Name** South Bend Redevelopment Authority **Fund Number** 752

**Fund Type** Debt Service **Date Updated** 8/23/2017

**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
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	195	1,553	-	-	447	78%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	3,866,169	-	2,206,500	-	-	1,659,669	57%
<b>Total Revenue</b>	<b>3,868,169</b>	<b>195</b>	<b>2,208,053</b>	<b>-</b>	<b>-</b>	<b>1,660,116</b>	<b>57%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	3,868,164	-	2,350,409	-	-	1,517,755	61%
Capital	-	-	-	-	-	-	0%
Transfers Out	735,241	-	735,240	-	-	1	100%
<b>Total Expenditures</b>	<b>4,603,405</b>	<b>-</b>	<b>3,085,650</b>	<b>-</b>	<b>-</b>	<b>1,517,755</b>	<b>67%</b>
<b>Net</b>	<b>(735,236)</b>	<b>195</b>	<b>(877,597)</b>	<b>-</b>	<b>-</b>	<b>142,361</b>	
<b>Cash Balance</b>			<b>355,172</b>	<b>-</b>			

**Fund Purpose:**

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

**Accounting Methodology:**

Revenue and expenditures are one month in arrears because the City receives the trustee bank statements after the books are closed. Thus, changes are entered in the general ledger the following month. No expenses show for prior year because the fund was not integrated into City's books until 2017.

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

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

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

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

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

<b>Fund Name</b>	<b>Smart Streets Debt Service</b>	<b>Fund Number</b>	<b>756</b>
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<b>Fund Type</b>	<b>Debt Service</b>	<b>Date Updated</b>	<b>8/23/2017</b>
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<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>
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	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	291	1,425	-	-	(425)	143%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	854,784	-	-	-	-	854,784	0%
<b>Total Revenue</b>	<b>855,784</b>	<b>291</b>	<b>1,425</b>	<b>-</b>	<b>-</b>	<b>854,359</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	855,784	-	394,784	-	-	461,000	46%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>855,784</b>	<b>-</b>	<b>394,784</b>	<b>-</b>	<b>-</b>	<b>461,000</b>	<b>46%</b>
<b>Net</b>	<b>-</b>	<b>291</b>	<b>(393,359)</b>	<b>-</b>	<b>-</b>	<b>393,359</b>	
<b>Cash Balance</b>			<b>1,715,082</b>	<b>-</b>			

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

**Accounting Methodology:**  
Revenue and expenditures are one month in arrears because the City receives the trustee bank statements after the books are closed. Thus, changes are entered in the general ledger the following month. No expenses show for prior year because the fund was not integrated into City's books until 2017.

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

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

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

**Fund Name** Erskine Village Debt Service **Fund Number** 758

**Fund Type** Debt Service **Date Updated** 8/23/2017

**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
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	115	-	114	-	-	1	100%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	3,961,667	-	3,961,667	-	-	-	100%
<b>Total Revenue</b>	<b>3,961,782</b>	<b>-</b>	<b>3,961,781</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>100%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	3,961,668	-	3,961,668	-	-	1	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	561,250	-	561,230	-	-	20	100%
<b>Total Expenditures</b>	<b>4,522,918</b>	<b>-</b>	<b>4,522,898</b>	<b>-</b>	<b>-</b>	<b>20</b>	<b>100%</b>
<b>Net</b>	<b>(561,136)</b>	<b>-</b>	<b>(561,117)</b>	<b>-</b>	<b>-</b>	<b>(19)</b>	
<b>Cash Balance</b>							

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

**Accounting Methodology:**  
Revenue and expenditures are one month in arrears because the City receives the trustee bank statements after the books are closed. Thus, changes are entered in the general ledger the following month. No expenses show for prior year because the fund was not integrated into City's books until 2017.

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

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