



**Period Ending:** August 31, 2017

**Issued By:** Administration/Finance

# **City of South Bend**

## **Monthly Departmental Financial Report**

<b>Page</b>	<b>Contents</b>
2	Narrative
3	Summaries
7	General Fund
21	Special Revenue Funds
59	Debt Service/Capital Project Funds
76	Enterprise Funds
101	Internal Service Funds
108	Trust Funds
111	Redevelopment Commission Funds

**Distribution**

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

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Angela Kouters  
Suzanna Fritzberg

**August 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 August 31, 2017, total revenue for the year was \$203,413,953, 60% of estimated revenue. As of August 31, 2016, total revenue received was \$184,462,673 within the same funds. Property taxes are received in June and December each year and are budgeted at \$77,024,124 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 August 31, 2017, total expenditures were \$207,354,095 and outstanding encumbrances were \$39,960,659, a total of \$247,314,753 which represents 60% 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 50% of the amended expenditure budget at the end of the period. Total expenditures, excluding encumbrances, were \$185,007,401 as of August 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**  
**August 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>59,141,246</b>	<b>1,440,245</b>	<b>33,623,516</b>	<b>31,547,841</b>	<b>25,517,730</b>	<b>57%</b>
<b>Special Revenue</b>							
102	Rainy Day	90,000	12,585	71,353	1,458,685	18,647	79%
103	Excess Levy	-	-	-	7	-	0%
201	Parks & Recreation	20,295,543	370,728	7,852,166	6,714,485	12,443,377	39%
202	Motor Vehicle Highway	9,973,663	539,275	6,095,075	7,188,874	3,878,588	61%
203	Recreation Nonreverting	1,507,543	97,011	778,001	743,719	729,542	52%
209	Studebaker-Oliver Reverting Grants	425,787	131,345	287,629	195,998	138,158	68%
210	Economic Development State Grants	262,141	3,130	41,146	1,758,159	220,995	16%
211	Department of Community Investment (DCI)	2,294,428	58,823	932,667	1,759,745	1,361,761	41%
212	Dept of Community Investment Grants	5,574,676	165,843	1,451,585	1,102,745	4,123,091	26%
216	Police State Seizures	37,000	287	16,609	29,145	20,391	45%
217	Gift, Donation, Bequest	214,094	1,726	181,146	136,512	32,948	85%
218	Police Curfew Violations	1,000	28	226	247	774	23%
219	Unsafe Building	884,475	22,297	422,700	916,035	461,775	48%
220	Law Enforcement Continuing Education	246,175	30,427	193,723	176,826	52,452	79%
221	Landlord Registration	7,000	5	4,040	-	2,960	58%
227	Loss Recovery	9,000	1,176	6,730	5,728	2,270	75%
249	Public Safety LOIT	7,478,618	623,559	4,985,309	4,531,397	2,493,309	67%
251	Local Roads & Streets	1,692,997	45,608	804,931	1,089,836	888,066	48%
257	LOIT Special Distribution	1,523,397	103,670	329,805	4,219,309	1,193,592	22%
258	Human Rights Federal Grant	258,740	689	146,281	141,160	112,459	57%
265	Local Road & Bridge Grant	2,000,000	-	2,000,000	-	-	100%
271	Eastrace Waterway	22	1	9	8	13	40%
273	Morris PAC / Palais Royale Marketing	18,450	60	7,340	11,144	11,110	40%
280	Police Block Grants	50	5	27	22	23	54%
281	Economic Develop Commission-Revenue Bonds	300	34	193	159	107	64%
289	HAZMAT	10,250	3,087	3,230	183	7,020	32%
291	Indiana River Rescue	69,400	186	68,860	105,358	540	99%
294	Regional Police Academy	22,980	105	15,913	19,070	7,067	69%
295	COPS MORE Grant	123,500	991	52,795	78,824	70,705	43%
299	Police Federal Drug Enforcement	33,000	23,201	24,337	20,710	8,663	74%
404	County Option Income Tax	10,995,757	883,875	7,438,681	6,888,413	3,557,076	68%
408	Economic Development Income Tax	11,794,400	882,560	8,290,048	6,962,925	3,504,352	70%
410	Urban Development Action Grant	6,110	629	3,790	3,178	2,320	62%
655	Project Release	449,153	38,302	301,787	299,171	147,366	67%
705	Police K-9 Unit	2,036	4	20	23	2,016	1%
<b>Special Revenue Total</b>		<b>78,301,685</b>	<b>4,041,249</b>	<b>42,808,151</b>	<b>46,557,800</b>	<b>35,493,534</b>	<b>55%</b>
<b>City Debt Service</b>							
313	Football Hall of Fame Debt Service	894,300	14	474,901	853,086	419,399	53%
755	South Bend Building Corp	2,654,500	1,322,992	2,651,530	-	2,970	100%
757	Parks Bond Debt Service	391,482	32,152	226,979	-	164,503	58%
<b>City Debt Service Total</b>		<b>3,940,282</b>	<b>1,356,158</b>	<b>3,353,411</b>	<b>853,086</b>	<b>586,871</b>	<b>85%</b>
<b>Capital Project</b>							
377	Professional Sports Development	734,325	213	258,581	589,692	475,744	35%
401	Coveleski Stadium Capital	40,900	95	586	404	40,314	1%
403	Zoo Endowment	200	-	151	288	49	76%
405	Park Nonreverting Capital	439,850	887	60,358	7,028	379,492	14%
406	Cumulative Capital Development	485,600	674	262,247	296,718	223,353	54%
407	Cumulative Capital Improvement	437,000	567	298,409	298,287	142,591	67%
412	Major Moves Construction	1,056,786	249,486	861,962	721,013	194,824	82%
416	Morris Performing Arts Center Capital	106,500	2,616	55,531	46,177	50,969	52%
434	Community Revitalization Enhancement District	-	-	-	450	-	0%
450	Palais Royale Historic Preservation	17,500	2,937	10,702	9,719	6,798	61%
677	Football Hall of Fame Capital	5,000	576	3,348	51,636	1,652	67%
750	Equipment/Vehicle Leasing	5,502,900	(160,372)	2,919,666	-	2,583,234	53%
751	Parks Bond Capital	7,500	624	3,817	-	3,683	51%
753	Smart Streets Bond Capital	38,880	42,305	45,828	-	(6,948)	118%
<b>Capital Project Total</b>		<b>8,872,941</b>	<b>140,608</b>	<b>4,777,186</b>	<b>2,021,412</b>	<b>4,095,755</b>	<b>54%</b>
<b>Enterprise</b>							
287	Emergency Medical Services Capital	4,529,349	1,416,814	3,238,944	2,165,221	1,290,405	72%
288	Emergency Medical Services Operating	6,385,015	564,862	3,598,813	3,795,039	2,786,202	56%
600	Consolidated Building Fund	4,060,706	195,469	2,331,178	2,669,975	1,729,528	57%
601	Parking Garages	1,124,511	126,071	879,196	674,209	245,315	78%
610	Solid Waste Operations	5,931,075	457,997	3,596,050	3,703,149	2,335,025	61%
611	Solid Waste Capital	836,713	200,348	694,502	963,657	142,211	83%
620	Water Works Operations	15,765,622	1,573,499	10,021,693	10,071,527	5,743,929	64%
622	Water Works Capital	24,000	2,762	16,501	16,749	7,499	69%
624	Water Works Customer Deposit	15,000	1,851	10,641	8,831	4,359	71%
625	Water Works Sinking	2,067,642	328,973	1,330,027	1,367,041	737,615	64%
626	Water Works Bond Reserve	16,000	1,732	9,955	9,380	6,045	62%
629	Water Works Reserve Operations & Maintenance	176,500	3,214	169,328	241,231	7,172	96%
640	Sewer Repair Insurance	632,424	54,686	438,641	425,501	193,783	69%
641	Sewage Works Operations	37,369,627	3,423,639	25,614,740	25,464,332	11,754,887	69%
642	Sewage Works Capital	4,894,000	508,122	2,886,368	1,047,042	2,007,632	59%
643	Sewage Works Reserve Operations & Maint.	561,755	6,337	551,400	921,225	10,355	98%
649	Sewage Sinking	9,190,024	768,750	6,124,650	6,102,560	3,065,374	67%
653	Sewage Debt Service Reserve	15,000	2,423	11,374	2,260	3,626	76%
659	Sewer Bond 2011	155	0	154	1,351	1	100%
661	Sewer Bond 2012	50,000	2,176	17,134	73,672	32,866	34%
664	2013A Cost of Issuance Fund	-	-	-	26	-	0%
666	2015 Sewer Bond Issuance	-	-	-	106	-	0%
670	Century Center	4,228,683	379,895	2,814,772	3,036,109	1,413,911	67%
671	Century Center Capital	750	74	577	640	973	77%
672	Century Center Energy Conservation Debt Svc	192,297	82,171	137,717	187,430	54,580	72%
<b>Enterprise Total</b>		<b>98,066,848</b>	<b>10,101,863</b>	<b>64,494,355</b>	<b>62,948,264</b>	<b>33,572,493</b>	<b>66%</b>

**City of South Bend**  
**Monthly Department Financial Report**  
**REVENUE SUMMARY**  
**August 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	737,413	5,090,233	4,983,314	3,218,336	61%
	224 Central Services Capital	287,600	85	610	846	286,990	0%
	226 Liability Insurance	3,576,234	246,533	2,014,264	1,518,869	1,561,970	56%
	278 Take Home Vehicle Police	8,360	1,250	6,147	78,448	2,213	74%
	279 IT / Innovation / 311 Call Center	5,205,034	430,621	3,444,968	325,931	1,760,066	66%
	711 Self-Funded Employee Benefits	17,892,659	1,560,739	12,030,730	11,931,723	5,861,929	67%
	713 Unemployment Compensation	2,800	310	1,868	72,322	932	67%
	<b>Internal Service Total</b>	<b>35,281,256</b>	<b>2,976,950</b>	<b>22,588,820</b>	<b>18,911,454</b>	<b>12,692,436</b>	<b>64%</b>
<b>Trust &amp; Agency</b>							
	701 Firefighters Pension	4,925,212	292	2,462,567	2,438,838	2,462,645	50%
	702 Police Pension	6,223,679	1,049	3,120,636	3,003,798	3,103,043	50%
	730 City Cemetery	280	36	202	166	78	72%
	<b>Trust &amp; Agency Total</b>	<b>11,149,171</b>	<b>1,376</b>	<b>5,583,405</b>	<b>5,442,802</b>	<b>5,565,766</b>	<b>50%</b>
<b>City Funds Total</b>		<b>294,753,429</b>	<b>20,058,449</b>	<b>177,228,844</b>	<b>168,282,659</b>	<b>117,524,585</b>	<b>60%</b>
<b>Redevelopment Commission Controlled Funds</b>							
<b>Tax Increment Financing</b>							
	324 TIF - River West Development Area (Airport)	23,638,324	47,660	10,108,171	10,732,854	13,530,153	43%
	422 TIF - West Washington	442,000	2,664	212,154	291,743	229,846	48%
	425 TIF - Leighton Plaza (Redevelop Retail)	197,014	10,331	81,008	83,692	116,006	41%
	429 TIF - River East Development Area (NE Dev)	3,236,467	161,939	1,639,926	1,215,587	1,596,541	51%
	430 TIF - Southside Development #1	3,916,127	9,233	2,722,427	1,286,187	1,193,700	70%
	432 TIF - Southside Development #3	8,520	-	8,519	29,352	1	100%
	435 TIF - Douglas Road	328,208	277	218,975	231,810	109,233	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>35,067,563</b>	<b>232,103</b>	<b>17,311,943</b>	<b>16,145,736</b>	<b>17,755,620</b>	<b>49%</b>
<b>Redevelopment</b>							
	433 Redevelopment General	135	9	55	51	80	41%
	439 Certified Technology Park	302,625	253,066	261,453	12,938	41,172	86%
	454 Airport Urban Enterprise Zone	3,900	473	2,684	2,211	1,216	69%
	754 Industrial Revolving Fund	223,824	7,961	73,738	-	150,086	33%
	<b>Redevelopment Total</b>	<b>530,484</b>	<b>261,509</b>	<b>337,930</b>	<b>15,200</b>	<b>192,554</b>	<b>64%</b>
<b>Debt Service</b>							
	315 Redevelopment Bond - Airport Taxable	14,000	1,278	7,252	6,036	6,748	52%
	317 Coveleski Debt Service Reserve	5,000	633	3,590	2,958	1,410	72%
	328 Redevelopment Bond - Palais Royale	20,000	2,135	12,131	10,085	7,869	61%
	752 South Bend Redevelopment Authority	3,868,669	1,484,222	3,692,275	-	176,394	95%
	756 Smart Streets Debt Service	857,284	856,782	858,207	-	(923)	100%
	758 Erskine Village Debt Service	3,961,782	-	3,961,781	-	1	100%
	<b>Debt Service Total</b>	<b>8,726,735</b>	<b>2,345,050</b>	<b>8,535,237</b>	<b>19,078</b>	<b>191,498</b>	<b>98%</b>
<b>Redevelopment Commission Controlled Funds Total</b>		<b>44,324,782</b>	<b>2,838,662</b>	<b>26,185,110</b>	<b>16,180,014</b>	<b>18,139,672</b>	<b>59%</b>
<b>Grand Total</b>		<b>339,078,211</b>	<b>22,897,112</b>	<b>203,413,953</b>	<b>184,462,673</b>	<b>135,664,258</b>	<b>60%</b>



**City of South Bend  
Monthly Department Financial Report  
EXPENDITURE SUMMARY  
August 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	6,337	33,790	19,718	-	(3,790)	113%
	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	-	1,837,393	6,971,408	1,058,202	114,769	96%
	666 2015 Sewer Bond Issuance	-	-	-	2,500	-	-	0%
	670 Century Center	4,194,310	414,240	2,729,906	2,793,526	-	1,464,404	65%
	671 Century Center Capital	-	-	-	118,002	-	-	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>7,833,800</b>	<b>58,474,314</b>	<b>59,249,806</b>	<b>10,366,520</b>	<b>44,102,466</b>	<b>61%</b>
	<b>Internal Service</b>							
	222 Central Services	8,564,643	706,728	5,058,027	4,757,244	747,432	2,759,184	68%
	224 Central Services Capital	326,025	16,597	59,932	169,119	114,180	151,913	53%
	226 Liability Insurance	3,587,586	109,320	2,308,159	1,444,070	60,721	1,218,706	66%
	278 Take Home Vehicle Police	10,000	100	972	53	-	9,028	10%
	279 IT / Innovation / 311 Call Center	5,205,034	249,728	2,204,882	325,931	477,759	2,522,393	52%
	711 Self-Funded Employee Benefits	17,803,200	1,631,987	10,267,091	10,936,963	378,624	7,157,485	60%
	713 Unemployment Compensation	84,105	3,827	44,214	37,671	11,000	28,891	66%
	<b>Internal Service Total</b>	<b>35,580,593</b>	<b>2,718,287</b>	<b>19,943,277</b>	<b>17,671,052</b>	<b>1,789,716</b>	<b>13,847,601</b>	<b>61%</b>
	<b>Trust &amp; Agency</b>							
	701 Firefighters Pension	5,098,269	380,446	3,105,430	3,550,917	-	1,992,839	61%
	702 Police Pension	6,423,889	507,885	4,106,291	4,303,780	-	2,317,598	64%
	730 City Cemetery	6,000	-	-	-	599	5,401	10%
	<b>Trust &amp; Agency Total</b>	<b>11,528,158</b>	<b>888,331</b>	<b>7,211,721</b>	<b>7,854,697</b>	<b>599</b>	<b>4,315,838</b>	<b>63%</b>
	<b>City Funds Total</b>	<b>333,404,535</b>	<b>21,785,777</b>	<b>174,782,816</b>	<b>163,670,158</b>	<b>25,077,158</b>	<b>133,544,561</b>	<b>60%</b>
	<b>Redevelopment Commission Controlled Funds</b>							
	<b>Tax Increment Financing</b>							
	324 TIF - River West Development Area (Airport)	39,618,887	811,409	12,694,382	14,167,951	11,661,076	15,263,429	61%
	422 TIF - West Washington	1,428,292	-	2,805	10,922	515,729	909,758	36%
	425 TIF - Leighton Plaza (Redevelop Retail)	158,166	12,611	89,134	83,992	-	69,032	56%
	429 TIF - River East Development Area (NE Dev)	10,602,696	129,047	1,401,182	1,038,001	2,083,580	7,117,934	33%
	430 TIF - Southside Development #1	6,917,426	10,774	318,981	2,330,860	618,916	5,979,529	14%
	432 TIF - Southside Development #3	4,878,795	598	4,866,784	489,503	-	12,011	100%
	435 TIF - Douglas Road	344,216	185,608	335,608	140,000	4,200	4,408	99%
	436 TIF - River East Residential (NE Res)	3,430,231	60,446	2,978,035	2,920,589	-	452,196	87%
	<b>Tax Increment Financing Total</b>	<b>67,378,709</b>	<b>1,210,493</b>	<b>22,686,911</b>	<b>21,181,817</b>	<b>14,883,501</b>	<b>29,808,297</b>	<b>56%</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	10,814	61,033	-	-	95,967	39%
	<b>Redevelopment Total</b>	<b>2,411,500</b>	<b>10,814</b>	<b>1,862,166</b>	<b>142,913</b>	<b>-</b>	<b>549,334</b>	<b>77%</b>
	<b>Debt Service</b>							
	315 Redevelopment Bond - Airport Taxable	14,000	1,278	7,060	4,685	-	6,940	50%
	328 Redevelopment Bond - Palais Royale	15,000	2,135	11,811	7,828	-	3,189	79%
	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>3,412</b>	<b>8,022,202</b>	<b>12,513</b>	<b>-</b>	<b>1,988,905</b>	<b>80%</b>
	<b>Redevelopment Commission Controlled Funds Total</b>	<b>79,801,316</b>	<b>1,224,719</b>	<b>32,571,279</b>	<b>21,337,244</b>	<b>14,883,501</b>	<b>32,346,537</b>	<b>59%</b>
	<b>Grand Total</b>	<b>413,205,851</b>	<b>23,010,496</b>	<b>207,354,095</b>	<b>185,007,401</b>	<b>39,960,659</b>	<b>165,891,098</b>	<b>60%</b>

\* Includes year to date expenditures and encumbrances

**City of South Bend, Indiana  
Monthly Financial Report  
August 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>	9/20/2017
<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	76,317	516,799	432,803	-	355,524	59%
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	590	-	530	12%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>872,923</b>	<b>76,317</b>	<b>516,869</b>	<b>433,393</b>	<b>-</b>	<b>356,054</b>	<b>59%</b>
<b>Expenditures</b>							
Personnel	704,849	55,182	409,776	390,621	-	295,073	58%
Supplies	3,119	6	757	892	205	2,157	31%
Services	163,755	21,019	105,450	41,438	-	58,305	64%
Debt Service	1,200	109	885	441	-	315	74%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>872,923</b>	<b>76,317</b>	<b>516,869</b>	<b>433,393</b>	<b>205</b>	<b>355,849</b>	<b>59%</b>
<b>Net</b>	-	-	-	-	<b>(205)</b>	<b>205</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  
August 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>	9/20/2017
<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  
August 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>	9/18/2017
<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	36,722	301,746	268,002	-	234,470	56%
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>36,722</b>	<b>301,746</b>	<b>268,002</b>	<b>-</b>	<b>234,470</b>	<b>56%</b>
<b>Expenditures</b>							
Personnel	349,234	25,815	212,336	207,490	-	136,898	61%
Supplies	7,800	48	2,389	6,356	1,102	4,309	45%
Services	179,182	10,858	87,022	54,156	33,795	58,366	67%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>536,216</b>	<b>36,722</b>	<b>301,746</b>	<b>268,002</b>	<b>34,897</b>	<b>199,573</b>	<b>63%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(34,897)</b>	<b>34,897</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: \$6450, YTD Spent: \$3,450), Dictation Services for past and current meetings (PO: \$4,000, YTD Spent: \$2,500), 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: \$10,000, YTD Spent: \$4,037.91), Legal Representation (PO: \$2,800, YTD Spent: \$1,087.50), and Legal Advertising (POs: \$20,000, YTD Spent: \$5,991.79).

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

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

<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>9/18/2017</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	571,148	38,408	296,321	307,955	-	274,827	52%
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>38,408</b>	<b>296,321</b>	<b>307,955</b>	<b>-</b>	<b>274,827</b>	<b>52%</b>
<b>Expenditures</b>							
Personnel	304,402	22,613	189,001	186,312	112	115,289	62%
Supplies	4,503	1,166	1,858	6,148	277	2,368	47%
Services	262,243	14,629	105,462	115,496	104,514	52,267	80%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>571,148</b>	<b>38,408</b>	<b>296,321</b>	<b>307,955</b>	<b>104,903</b>	<b>169,924</b>	<b>70%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(104,903)</b>	<b>104,903</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**  
**August 31, 2017**

<b>Department Name</b>	WNIT Contract	<b>Fund/Dept No.</b>	101-0302
<b>Fund Type</b>	General Fund	<b>Date Updated</b>	9/19/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	43,000	-	43,000	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>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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:**

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

<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>9/20/2017</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	189,599	1,587,151	1,131,774	-	876,896	64%
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	16,163	-	42	100%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,476,351</b>	<b>189,599</b>	<b>1,599,413</b>	<b>1,147,938</b>	<b>-</b>	<b>876,938</b>	<b>65%</b>
<b>Expenditures</b>							
Personnel	2,053,815	160,580	1,297,825	1,019,268	-	755,990	63%
Supplies	25,158	1,939	19,543	13,881	1,947	3,668	85%
Services	392,299	26,871	278,446	111,399	28,204	85,649	78%
Debt Service	5,079	209	3,599	3,390	-	1,480	71%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,476,351</b>	<b>189,599</b>	<b>1,599,413</b>	<b>1,147,938</b>	<b>30,151</b>	<b>846,787</b>	<b>66%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(30,151)</b>	<b>30,151</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.

The department is at full staffing levels.

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

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

<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>9/15/2017</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	294,394	43,358	(48,381)	155,050	-	342,775	-16%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	488,000	15,417	293,390	261,405	-	194,610	60%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	488,645	3,008	273,297	271,007	-	215,348	56%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,271,039</b>	<b>61,783</b>	<b>518,306</b>	<b>687,463</b>	<b>-</b>	<b>752,733</b>	<b>41%</b>
<b>Expenditures</b>							
Personnel	510,299	31,711	289,089	499,056	-	221,210	57%
Supplies	7,697	19	3,417	7,315	1,572	2,708	65%
Services	753,043	30,053	225,799	181,092	5,136	522,108	31%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,271,039</b>	<b>61,783</b>	<b>518,306</b>	<b>687,463</b>	<b>6,707</b>	<b>746,026</b>	<b>41%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(6,707)</b>	<b>6,707</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.

As part of the Venues, Parks & Arts consolidation, maintenance and marketing costs are charged to Fund 201 and then allocated back to the Morris and Palais. However, maintenance and marketing expenditures have not been allocated since the beginning of the year, causing the year-to-date services expenditures to come in significantly under budget.

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

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

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

<b>Department Name</b>	Palais Royale	<b>Fund/Dept No.</b>	101-0405
<b>Fund Type</b>	General Fund	<b>Date Updated</b>	9/15/2017
<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	170,698	(33,066)	(62,739)	80,592	-	233,437	-37%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	332,072	48,252	206,803	201,584	-	125,269	62%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	27,430	4,220	16,514	22,073	-	10,916	60%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>530,200</b>	<b>19,406</b>	<b>160,578</b>	<b>304,248</b>	<b>-</b>	<b>369,622</b>	<b>30%</b>
<b>Expenditures</b>							
Personnel	142,131	9,998	73,173	174,005	-	68,958	51%
Supplies	3,398	-	794	10,397	1,204	1,400	59%
Services	384,671	9,409	86,611	119,846	6,207	291,853	24%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>530,200</b>	<b>19,406</b>	<b>160,578</b>	<b>304,248</b>	<b>7,411</b>	<b>362,212</b>	<b>32%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7,411)</b>	<b>7,411</b>	
<b>Cash Balance</b>							

Staffing	Budget	Actual
Full Time	2.40	2.40
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>2.40</b>	<b>2.40</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/Variiances Below:**

As part of the Venues, Parks & Arts consolidation, maintenance and marketing costs are charged to Fund 201 and then allocated back to the Morris and Palais. However, maintenance and marketing expenditures have not been allocated since the beginning of the year, causing the year-to-date services expenditures to come in significantly under budget.

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

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

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

<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>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	95,963	684,226	588,990	-	398,964	63%
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	-	56,225	57,980	-	19,152	75%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,158,567</b>	<b>95,963</b>	<b>740,451</b>	<b>646,970</b>	<b>-</b>	<b>418,116</b>	<b>64%</b>
<b>Expenditures</b>							
Personnel	966,603	81,351	604,097	620,221	-	362,506	62%
Supplies	5,977	138	3,184	941	4,638	(1,845)	131%
Services	184,715	14,157	132,217	24,854	-	52,498	72%
Debt Service	1,272	318	953	953	-	319	75%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,158,567</b>	<b>95,963</b>	<b>740,451</b>	<b>646,970</b>	<b>4,638</b>	<b>413,478</b>	<b>64%</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	11.00	10.00
Part-Time /Seasonal/Temporary	1.00	1.00
<b>Total</b>	<b>12.00</b>	<b>11.00</b>

**Department Purpose:**

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

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

A majority of the supplies budget is already expended due to the purchasing of new furniture for the office renovation.

During August, the Corporate Counsel attorney accepted a position with another organization. As a result, the Police & Fire attorney was promoted to Corporate Counsel attorney.

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

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

<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>9/19/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	1,121,693	93,860	687,855	692,122	-	433,839	61%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	100,000	3,915	73,250	6,495	-	26,750	73%
Charges for Services	6,127	325	6,252	1,025	-	(125)	102%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	217,337	161	786	37,506	-	216,551	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,445,157</b>	<b>98,261</b>	<b>768,142</b>	<b>737,148</b>	<b>-</b>	<b>677,015</b>	<b>53%</b>
<b>Expenditures</b>							
Personnel	841,636	62,705	484,289	459,407	195	357,152	58%
Supplies	34,113	1,045	13,087	49,618	10,944	10,082	70%
Services	541,300	34,511	247,523	214,635	67,765	226,012	58%
Debt Service	28,108	-	23,243	13,489	1,302	3,563	87%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,445,157</b>	<b>98,261</b>	<b>768,142</b>	<b>737,148</b>	<b>80,206</b>	<b>596,809</b>	<b>59%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(80,206)</b>	<b>80,206</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:**



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

<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>9/19/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	29,314,795	1,875,459	17,480,365	15,623,172	-	11,834,430	60%
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	346,138	131,366	244,532	250,581	-	101,606	71%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>29,668,433</b>	<b>2,006,824</b>	<b>17,724,897</b>	<b>15,873,753</b>	<b>-</b>	<b>11,943,536</b>	<b>60%</b>
<b>Expenditures</b>							
Personnel	23,671,143	1,649,070	14,404,986	14,420,280	-	9,266,157	61%
Supplies	1,231,776	9,672	147,050	182,680	935,709	149,017	88%
Services	4,685,514	347,460	3,026,262	1,266,858	114,298	1,544,954	67%
Debt Service	80,000	621	146,600	3,935	-	(66,600)	183%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>29,668,433</b>	<b>2,006,824</b>	<b>17,724,897</b>	<b>15,873,753</b>	<b>1,050,007</b>	<b>10,893,529</b>	<b>63%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,050,007)</b>	<b>1,050,007</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 \$896,046 encumbrance amount for Supplies is the cost of replacing video cameras for patrol vehicles.

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

Police cars are leased out of COIT Fund #404.

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

<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>9/19/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	21,068,583	1,445,712	12,980,316	12,229,583	-	8,088,267	62%
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	42,383	-	42,382	19,219	-	1	100%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>21,111,466</b>	<b>1,445,712</b>	<b>13,022,698</b>	<b>12,248,856</b>	<b>-</b>	<b>8,088,768</b>	<b>62%</b>
<b>Expenditures</b>							
Personnel	17,624,592	1,313,170	10,890,262	10,903,039	11,087	6,723,243	62%
Supplies	502,435	6,885	181,954	213,563	59,733	260,748	48%
Services	2,984,439	125,658	1,950,482	1,132,254	189,004	844,953	72%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>21,111,466</b>	<b>1,445,712</b>	<b>13,022,698</b>	<b>12,248,856</b>	<b>259,824</b>	<b>7,828,944</b>	<b>63%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(259,824)</b>	<b>259,824</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/Variations Below:**

The South Bend Fire Department is budgeted to have 253 sworn firefighters, 6 recruits and 7 civilian full time employees. 35 firefighters are paid directly through the Public Safety LOIT (Fund 249). 47 Sworn and 4 civilian employees' costs are allocated to EMS Operations (Fund 288). There is a lengthy recruitment process every 2 years. The Fire Department hires individuals in groups of 6-10 as needed. The Fire Department also employs civilian administrative staff who handle payroll, purchasing, and billing for ambulance services. There was a transfer of expenses for ambulance maintenance charges to Fund 288 in August. August also had the Repairs and Maintenance post to Fund 404 those expenses will return to fund 101 in either September or October.

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

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

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

<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>9/20/2017</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	35,285	278,817	231,813	-	146,988	65%
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>35,285</b>	<b>278,817</b>	<b>231,813</b>	<b>-</b>	<b>146,988</b>	<b>65%</b>
<b>Expenditures</b>							
Personnel	294,036	19,841	193,226	188,111	-	100,810	66%
Supplies	1,037	10	348	552	500	189	82%
Services	130,732	15,433	85,243	43,150	5,694	39,795	70%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>425,805</b>	<b>35,285</b>	<b>278,817</b>	<b>231,813</b>	<b>6,194</b>	<b>140,794</b>	<b>67%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(6,194)</b>	<b>6,194</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:**

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

<b>Department Name</b>	Code Enforcement	<b>Fund/Dept No.</b>	101-1201
<b>Fund Type</b>	General Fund	<b>Date Updated</b>	9/20/2017
<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  
Monthly Financial Report  
August 31, 2017**

<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>9/20/2017</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	90,000	12,585	71,353	52,835	-	18,647	79%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>90,000</b>	<b>12,585</b>	<b>71,353</b>	<b>1,458,685</b>	<b>-</b>	<b>18,647</b>	<b>79%</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>90,000</b>	<b>12,585</b>	<b>71,353</b>	<b>1,458,685</b>	<b>-</b>	<b>18,647</b>	
<b>Cash Balance</b>			<b>10,255,726</b>	<b>10,150,792</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:**

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

<b>Fund Name</b>	Excess Levy	<b>Fund Number</b>	103
<b>Fund Type</b>	Special Revenue	<b>Date Updated</b>	9/20/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	7	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	7	-	-	0%
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	3,673	-	-	0%
<b>Total Expenditures</b>	-	-	-	3,673	-	-	0%
<b>Net</b>	-	-	-	(3,665)	-	-	-
<b>Cash Balance</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  
Monthly Financial Report  
August 31, 2017**

<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>9/19/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	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	3,128,558	398,360	1,393,070	1,342,950	-	1,735,488	45%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	25,000	6,030	20,486	15,734	-	4,514	82%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	1,500	-	1,500	650	-	-	100%
Other Income	1,850,138	(33,662)	881,529	719,196	-	968,609	48%
Transfers In	625,347	-	200,000	-	-	425,347	32%
<b>Total Revenue</b>	<b>20,295,543</b>	<b>370,728</b>	<b>7,852,166</b>	<b>6,714,485</b>	<b>-</b>	<b>12,443,377</b>	<b>39%</b>
<b>Expenditures</b>							
Personnel	8,365,281	713,777	5,190,558	4,757,152	-	3,174,723	62%
Supplies	1,343,520	82,866	642,021	670,365	254,559	446,940	67%
Services	4,833,975	316,236	2,709,663	1,980,146	375,010	1,749,302	64%
Debt Service	279,691	2,316	171,298	189,031	2,817	105,577	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>1,115,194</b>	<b>8,713,540</b>	<b>7,619,454</b>	<b>632,386</b>	<b>9,579,391</b>	<b>49%</b>
<b>Net</b>	<b>1,370,226</b>	<b>(744,467)</b>	<b>(861,375)</b>	<b>(904,969)</b>	<b>(632,386)</b>	<b>2,863,986</b>	
<b>Cash Balance</b>			<b>3,659,132</b>	<b>3,025,720</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	97.00	95.00
Part-Time /Seasonal/Temporary	N/A	196.00
<b>Total</b>	<b>97.00</b>	<b>291.00</b>

**Fund Purpose:**

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

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

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

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

In 2017 the City won a Regional Cities grant. In July, entered its portion of the grant into its 2017 budget as \$5 million in grant revenues and \$4 million in capital expenditures. These values are reflected above.

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, other than the Regional Cities grant, are being addressed through a bond that was issued in 2015. Please see Fund 751 for details.

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

<b>Fund Name</b>	<b>Motor Vehicle Highway</b>	<b>Fund Number</b>	<b>202</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>9/20/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	5,650,000	497,139	3,908,590	4,079,780	-	1,741,410	69%
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	60,000	8,370	46,804	32,730	-	13,196	78%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	75,324	33,766	43,054	38,623	-	32,270	57%
Transfers In	3,964,974	-	1,982,487	2,864,750	-	1,982,487	50%
<b>Total Revenue</b>	<b>9,973,663</b>	<b>539,275</b>	<b>6,095,075</b>	<b>7,188,874</b>	<b>-</b>	<b>3,878,588</b>	<b>61%</b>
<b>Expenditures</b>							
Personnel	4,585,702	304,094	2,497,357	2,460,441	-	2,088,345	54%
Supplies	2,639,357	279,795	966,803	1,034,640	576,216	1,096,338	58%
Services	3,744,927	210,371	1,776,366	1,529,861	421,830	1,546,731	59%
Debt Service	775,545	-	592,350	335,753	-	183,195	76%
Capital	20,000	-	15,995	39,458	10,800	(6,795)	134%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>11,765,531</b>	<b>794,260</b>	<b>5,848,871</b>	<b>5,400,152</b>	<b>1,008,845</b>	<b>4,907,815</b>	<b>58%</b>
<b>Net</b>	<b>(1,791,868)</b>	<b>(254,985)</b>	<b>246,204</b>	<b>1,788,722</b>	<b>(1,008,845)</b>	<b>(1,029,226)</b>	
<b>Cash Balance</b>			<b>6,390,035</b>	<b>6,929,867</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.



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

<b>Fund Name</b>	Recreation Nonreverting	<b>Fund Number</b>	203
<b>Fund Type</b>	Special Revenue	<b>Date Updated</b>	9/19/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	1,430,987	95,330	727,821	738,359	-	703,166	51%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	10,200	1,180	6,561	5,162	-	3,639	64%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	55,000	500	43,500	-	-	11,500	79%
Other Income	11,356	-	119	198	-	11,237	1%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,507,543</b>	<b>97,011</b>	<b>778,001</b>	<b>743,719</b>	<b>-</b>	<b>729,542</b>	<b>52%</b>
<b>Expenditures</b>							
Personnel	571,393	40,916	249,479	281,157	-	321,915	44%
Supplies	318,589	18,662	110,526	121,873	64,433	143,630	55%
Services	594,701	39,847	302,176	264,490	82,302	210,222	65%
Debt Service	-	-	-	-	-	-	0%
Capital	115,000	56,050	56,050	24,300	-	58,950	49%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,599,683</b>	<b>155,475</b>	<b>718,231</b>	<b>691,819</b>	<b>146,735</b>	<b>734,717</b>	<b>54%</b>
<b>Net</b>	<b>(92,140)</b>	<b>(58,465)</b>	<b>59,769</b>	<b>51,899</b>	<b>(146,735)</b>	<b>(5,174)</b>	
<b>Cash Balance</b>			<b>872,177</b>	<b>876,753</b>			

Staffing	Budget	Actual
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.

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

<b>Fund Name</b>	Stuebaker-Oliver Reverting Grants	<b>Fund Number</b>	209
<b>Fund Type</b>	Special Revenue	<b>Date Updated</b>	9/20/2017
<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	318,587	30,376	181,939	89,603	-	136,648	57%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	7,200	969	5,689	6,394	-	1,511	79%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	100,000	100,000	100,000	100,000	-	-	100%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>425,787</b>	<b>131,345</b>	<b>287,629</b>	<b>195,998</b>	<b>-</b>	<b>138,158</b>	<b>68%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	539,393	25,919	238,962	95,521	200,431	100,000	81%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>539,393</b>	<b>25,919</b>	<b>238,962</b>	<b>95,521</b>	<b>200,431</b>	<b>100,000</b>	<b>81%</b>
<b>Net</b>	<b>(113,606)</b>	<b>105,427</b>	<b>48,667</b>	<b>100,477</b>	<b>(200,431)</b>	<b>38,158</b>	
<b>Cash Balance</b>			<b>903,752</b>	<b>1,207,678</b>			

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

**Explain Significant Revenue and Expenditure Changes/Variations Below:**  
Brownfield Assessment Grant awarded by EPA for use in South Bend, Mishawaka and St. Joseph County covers the outstanding encumbrance. Consultant work proceeding. We are able to draw revenue from the grant as we make expenditures.

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

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

<b>Fund Name</b>	Economic Development State Grants	<b>Fund Number</b>	210
<b>Fund Type</b>	Special Revenue	<b>Date Updated</b>	9/20/2017
<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	2,696	2,696	1,719,910	-	184,433	1%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	11,351	434	6,857	5,607	-	4,494	60%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	63,661	-	31,592	32,642	-	32,069	50%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>262,141</b>	<b>3,130</b>	<b>41,146</b>	<b>1,758,159</b>	<b>-</b>	<b>220,995</b>	<b>16%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	185,120	-	-	685,670	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>1,580,145</b>	<b>185,120</b>	<b>288,632</b>	<b>43%</b>
<b>Net</b>	<b>(247,616)</b>	<b>3,130</b>	<b>5,140</b>	<b>178,014</b>	<b>(185,120)</b>	<b>(67,636)</b>	
<b>Cash Balance</b>			<b>356,135</b>	<b>338,370</b>			

**Fund Purpose:**

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

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

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

Capital expenditures shown here are for the ND Turbo Project.

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

<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>9/21/2017</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	440,636	-	-	120,805	-	440,636	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	316,000	57,569	162,021	232,422	-	153,979	51%
Fines, Forfeitures, and Fees	2,000	-	470	165	-	1,530	24%
Interest Earnings	13,000	1,255	8,722	7,521	-	4,278	67%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	119	-	118	2,604	-	1	99%
Transfers In	1,522,673	-	761,337	1,396,229	-	761,337	50%
<b>Total Revenue</b>	<b>2,294,428</b>	<b>58,823</b>	<b>932,667</b>	<b>1,759,745</b>	<b>-</b>	<b>1,361,761</b>	<b>41%</b>
<b>Expenditures</b>							
Personnel	1,888,112	127,700	1,122,806	1,243,642	-	765,306	59%
Supplies	26,356	1,106	7,553	9,134	1,895	16,908	36%
Services	835,908	55,524	372,652	304,511	59,821	403,435	52%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,750,376</b>	<b>184,330</b>	<b>1,503,011</b>	<b>1,557,288</b>	<b>61,716</b>	<b>1,185,649</b>	<b>57%</b>
<b>Net</b>	<b>(455,948)</b>	<b>(125,507)</b>	<b>(570,344)</b>	<b>202,458</b>	<b>(61,716)</b>	<b>176,112</b>	
<b>Cash Balance</b>			<b>792,205</b>	<b>1,324,750</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--the funds for the 3rd quarter were received in September. Federal funding from the Community Development Block Grant (approximately \$400K) is expected to be received in October. 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.

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

<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>9/21/2017</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	5,238,451	46,967	1,069,485	1,085,352	-	4,168,966	20%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	1,000	-	40	180	-	960	4%
Interest Earnings	2,000	87	535	1,222	-	1,465	27%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	333,225	118,788	381,525	15,992	-	(48,300)	114%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,574,676</b>	<b>165,843</b>	<b>1,451,585</b>	<b>1,102,745</b>	<b>-</b>	<b>4,123,091</b>	<b>26%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Grants & Subsidies	5,455,838	126,737	1,376,399	1,190,382	1,294,830	2,784,608	49%
Transfers Out	-	-	-	500	-	-	0%
<b>Total Expenditures</b>	<b>5,455,838</b>	<b>126,737</b>	<b>1,376,399</b>	<b>1,190,882</b>	<b>1,294,830</b>	<b>2,784,608</b>	<b>49%</b>
<b>Net</b>	<b>118,838</b>	<b>39,106</b>	<b>75,186</b>	<b>(88,137)</b>	<b>(1,294,830)</b>	<b>1,338,483</b>	
<b>Cash Balance</b>			<b>316,494</b>	<b>464,260</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  
Monthly Financial Report  
August 31, 2017**

<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>9/19/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	35,000	-	15,003	27,909	-	19,997	43%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	287	1,606	1,236	-	394	80%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>37,000</b>	<b>287</b>	<b>16,609</b>	<b>29,145</b>	<b>-</b>	<b>20,391</b>	<b>45%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	36,000	-	-	825	-	36,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>36,000</b>	<b>-</b>	<b>-</b>	<b>825</b>	<b>-</b>	<b>36,000</b>	<b>0%</b>
<b>Net</b>	<b>1,000</b>	<b>287</b>	<b>16,609</b>	<b>28,320</b>	<b>-</b>	<b>(15,609)</b>	
<b>Cash Balance</b>			<b>234,215</b>	<b>228,058</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  
Monthly Financial Report  
August 31, 2017**

<b>Fund Name</b>	Gift, Donation, Bequest	<b>Fund Number</b>	217
<b>Fund Type</b>	Special Revenue	<b>Date Updated</b>	9/21/2017
<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	20,000	20,000	20,000	-	-	-	100%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,100	203	993	379	-	107	90%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	192,994	(18,477)	160,153	136,133	-	32,841	83%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>214,094</b>	<b>1,726</b>	<b>181,146</b>	<b>136,512</b>	<b>-</b>	<b>32,948</b>	<b>85%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	8,700	-	-	-	-	8,700	0%
Services	233,000	31,363	191,856	96,000	6,351	34,792	85%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>241,700</b>	<b>31,363</b>	<b>191,856</b>	<b>96,000</b>	<b>6,351</b>	<b>43,492</b>	<b>82%</b>
<b>Net</b>	<b>(27,606)</b>	<b>(29,637)</b>	<b>(10,710)</b>	<b>40,512</b>	<b>(6,351)</b>	<b>(10,545)</b>	
<b>Cash Balance</b>			<b>106,064</b>	<b>105,386</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  
Monthly Financial Report  
August 31, 2017**

<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>9/19/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	900	13	138	175	-	763	15%
Interest Earnings	100	16	88	72	-	12	88%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,000</b>	<b>28</b>	<b>226</b>	<b>247</b>	<b>-</b>	<b>774</b>	<b>23%</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>28</b>	<b>226</b>	<b>247</b>	<b>-</b>	<b>(226)</b>	
<b>Cash Balance</b>			<b>12,789</b>	<b>12,484</b>			

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

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

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



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

<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>9/20/2017</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	254,218	13,913	88,535	164,322	-	165,683	35%
Fines, Forfeitures, and Fees	50,500	8,384	44,286	134,742	-	6,214	88%
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>884,475</b>	<b>22,297</b>	<b>422,700</b>	<b>916,035</b>	<b>-</b>	<b>461,775</b>	<b>48%</b>
<b>Expenditures</b>							
Personnel	273,536	23,757	176,409	170,429	-	97,127	64%
Supplies	24,959	1,469	11,380	11,384	275	13,304	47%
Services	604,251	78,005	356,947	293,445	126,687	120,617	80%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>902,746</b>	<b>103,231</b>	<b>544,736</b>	<b>475,258</b>	<b>126,962</b>	<b>231,048</b>	<b>74%</b>
<b>Net</b>	<b>(18,271)</b>	<b>(80,934)</b>	<b>(122,036)</b>	<b>440,778</b>	<b>(126,962)</b>	<b>230,727</b>	
<b>Cash Balance</b>			<b>249,959</b>	<b>443,278</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).

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

<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>9/19/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	120,000	10,027	82,699	96,077	-	37,301	69%
Fines, Forfeitures, and Fees	96,000	8,338	87,551	52,534	-	8,449	91%
Interest Earnings	7,500	734	4,794	5,248	-	2,706	64%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,000	1,125	1,125	-	-	875	56%
Other Income	20,675	10,203	17,554	22,968	-	3,121	85%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>246,175</b>	<b>30,427</b>	<b>193,723</b>	<b>176,826</b>	<b>-</b>	<b>52,452</b>	<b>79%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	318,332	18,787	74,220	102,217	27,668	216,444	32%
Services	470,090	6,619	316,632	149,982	10,919	142,539	70%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>788,422</b>	<b>25,405</b>	<b>390,852</b>	<b>252,199</b>	<b>38,587</b>	<b>358,983</b>	<b>54%</b>
<b>Net</b>	<b>(542,247)</b>	<b>5,022</b>	<b>(197,129)</b>	<b>(75,374)</b>	<b>(38,587)</b>	<b>(306,531)</b>	
<b>Cash Balance</b>			<b>604,495</b>	<b>814,893</b>			

**Fund Purpose:**

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

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

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

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

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

<b>Fund Name</b>	Landlord Registration	<b>Fund Number</b>	221
<b>Fund Type</b>	Special Revenue	<b>Date Updated</b>	9/20/2017
<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	7,000	5	4,040	-	-	2,960	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>5</b>	<b>4,040</b>	<b>-</b>	<b>-</b>	<b>2,960</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>5</b>	<b>4,030</b>	<b>-</b>	<b>-</b>	<b>1,970</b>	
<b>Cash Balance</b>			<b>5,255</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:**

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

<b>Fund Name</b>	<b>Loss Recovery</b>	<b>Fund Number</b>	<b>227</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>9/20/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	9,000	1,176	6,730	5,728	-	2,270	75%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>9,000</b>	<b>1,176</b>	<b>6,730</b>	<b>5,728</b>	<b>-</b>	<b>2,270</b>	<b>75%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	550,333	102,343	108,352	21,969	115,381	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>102,343</b>	<b>121,212</b>	<b>25,169</b>	<b>150,863</b>	<b>326,600</b>	<b>45%</b>
<b>Net</b>	<b>(589,675)</b>	<b>(101,166)</b>	<b>(114,481)</b>	<b>(19,441)</b>	<b>(150,863)</b>	<b>(324,331)</b>	
<b>Cash Balance</b>			<b>856,084</b>	<b>973,808</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.

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

<b>Fund Name</b>	Emergency Phone System	<b>Fund Number</b>	244
<b>Fund Type</b>	Special Revenue	<b>Date Updated</b>	9/20/2017
<b>Control</b>	City Funds		

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

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

<b>Fund Name</b>	<b>Public Safety LOIT</b>	<b>Fund Number</b>	<b>249</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>9/19/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	7,467,618	622,302	4,978,412	4,527,440	-	2,489,206	67%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	11,000	1,258	6,897	3,957	-	4,103	63%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>7,478,618</b>	<b>623,559</b>	<b>4,985,309</b>	<b>4,531,397</b>	<b>-</b>	<b>2,493,309</b>	<b>67%</b>
<b>Expenditures</b>							
Personnel	7,462,645	628,089	4,944,915	4,277,307	-	2,517,730	66%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>7,462,645</b>	<b>628,089</b>	<b>4,944,915</b>	<b>4,277,307</b>	<b>-</b>	<b>2,517,730</b>	<b>66%</b>
<b>Net</b>	<b>15,973</b>	<b>(4,530)</b>	<b>40,395</b>	<b>254,090</b>	<b>-</b>	<b>(24,422)</b>	
<b>Cash Balance</b>			<b>980,843</b>	<b>896,025</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
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:**

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

<b>Fund Name</b>	Local Roads & Streets	<b>Fund Number</b>	251
<b>Fund Type</b>	Special Revenue	<b>Date Updated</b>	9/19/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	1,068,000	37,518	685,951	684,371	-	382,049	64%
Grants/Intergovernmental	256,000	-	89,299	356	-	166,701	35%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	30,000	3,669	20,685	17,165	-	9,315	69%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	338,997	4,422	8,996	387,944	-	330,001	3%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,692,997</b>	<b>45,608</b>	<b>804,931</b>	<b>1,089,836</b>	<b>-</b>	<b>888,066</b>	<b>48%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	500,378	86,629	449,636	211,538	364	50,378	90%
Services	794,905	41,081	118,842	232,644	68,470	607,593	24%
Debt Service	-	-	-	-	-	-	0%
Capital	916,261	38,542	330,781	391,287	277,550	307,930	66%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,211,544</b>	<b>166,252</b>	<b>899,259</b>	<b>835,469</b>	<b>346,385</b>	<b>965,901</b>	<b>56%</b>
<b>Net</b>	<b>(518,547)</b>	<b>(120,645)</b>	<b>(94,327)</b>	<b>254,367</b>	<b>(346,385)</b>	<b>(77,835)</b>	
<b>Cash Balance</b>			<b>2,735,706</b>	<b>2,973,007</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.

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

<b>Fund Name</b>	Excess Welfare Distribution	<b>Fund Number</b>	252
<b>Fund Type</b>	Special Revenue	<b>Date Updated</b>	9/20/2017
<b>Control</b>	City Funds		

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

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

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

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



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

<b>Fund Name</b>	LOIT Special Distribution	<b>Fund Number</b>	257
<b>Fund Type</b>	Special Revenue	<b>Date Updated</b>	9/19/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	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	3,670	24,408	-	-	15,592	61%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	205,397	-	205,397	1,760	-	0	100%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,523,397</b>	<b>3,670</b>	<b>229,805</b>	<b>4,219,309</b>	<b>-</b>	<b>1,293,592</b>	<b>15%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	852,100	19,108	128,423	-	480,677	243,000	71%
Debt Service	-	-	-	-	-	-	0%
Capital	1,905,357	7,631	220,948	181,105	688,402	996,008	48%
Transfers Out	1,000,000	-	1,000,000	-	-	-	100%
<b>Total Expenditures</b>	<b>3,757,457</b>	<b>26,739</b>	<b>1,349,371</b>	<b>181,105</b>	<b>1,169,078</b>	<b>1,239,008</b>	<b>67%</b>
<b>Net</b>	<b>(2,234,060)</b>	<b>(23,069)</b>	<b>(1,119,566)</b>	<b>4,038,204</b>	<b>(1,169,078)</b>	<b>54,585</b>	
<b>Cash Balance</b>			<b>3,005,500</b>	<b>4,038,204</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.

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

<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>9/20/2017</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	236,200	-	130,390	121,000	-	105,810	55%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,500	549	3,149	2,411	-	1,351	70%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	18,040	140	12,742	17,750	-	5,298	71%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>258,740</b>	<b>689</b>	<b>146,281</b>	<b>141,160</b>	<b>-</b>	<b>112,459</b>	<b>57%</b>
<b>Expenditures</b>							
Personnel	126,096	5,642	52,738	79,004	-	73,358	42%
Supplies	7,630	-	6,020	908	1,110	500	93%
Services	68,047	8,815	38,070	39,482	10,791	19,185	72%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>201,773</b>	<b>14,458</b>	<b>96,828</b>	<b>119,394</b>	<b>11,902</b>	<b>93,043</b>	<b>54%</b>
<b>Net</b>	<b>56,967</b>	<b>(13,769)</b>	<b>49,453</b>	<b>21,766</b>	<b>(11,902)</b>	<b>19,416</b>	
<b>Cash Balance</b>			<b>529,518</b>	<b>447,162</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 higher 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**  
**Monthly Financial Report**  
**August 31, 2017**

<b>Fund Name</b>	Local Road & Bridge Grant	<b>Fund Number</b>	265
<b>Fund Type</b>	Special Revenue	<b>Date Updated</b>	9/19/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	1,000,000	-	1,000,000	-	-	-	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	-	-	1,999,936	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,000,000</b>	<b>-</b>	<b>64</b>	<b>-</b>	<b>-</b>	<b>1,999,936</b>	<b>0%</b>
<b>Net</b>	<b>-</b>	<b>-</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  
Monthly Financial Report  
August 31, 2017**

<b>Fund Name</b>	Eastrace Waterway	<b>Fund Number</b>	271
<b>Fund Type</b>	Special Revenue	<b>Date Updated</b>	9/19/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	22	1	9	8	-	13	40%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>22</b>	<b>1</b>	<b>9</b>	<b>8</b>	<b>-</b>	<b>13</b>	<b>40%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	1,367	-	1,353	-	-	14	99%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,367</b>	<b>-</b>	<b>1,353</b>	<b>-</b>	<b>-</b>	<b>14</b>	<b>99%</b>
<b>Net</b>	<b>(1,345)</b>	<b>1</b>	<b>(1,344)</b>	<b>8</b>	<b>-</b>	<b>(1)</b>	
<b>Cash Balance</b>			<b>3</b>	<b>1,343</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**  
**Monthly Financial Report**  
**August 31, 2017**

<b>Fund Name</b>	Morris PAC / Palais Royale Marketing	<b>Fund Number</b>	273
<b>Fund Type</b>	Special Revenue	<b>Date Updated</b>	9/15/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	18,000	-	7,021	10,953	-	10,979	39%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	450	60	319	191	-	131	71%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>18,450</b>	<b>60</b>	<b>7,340</b>	<b>11,144</b>	<b>-</b>	<b>11,110</b>	<b>40%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	21,675	-	5,673	3,334	-	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>3,334</b>	<b>-</b>	<b>16,002</b>	<b>26%</b>
<b>Net</b>	<b>(3,225)</b>	<b>60</b>	<b>1,667</b>	<b>7,810</b>	<b>-</b>	<b>(4,892)</b>	
<b>Cash Balance</b>			<b>48,754</b>	<b>38,162</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  
Monthly Financial Report  
August 31, 2017**

<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>9/19/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	50	5	27	22	-	23	54%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>50</b>	<b>5</b>	<b>27</b>	<b>22</b>	<b>-</b>	<b>23</b>	<b>54%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>50</b>	<b>5</b>	<b>27</b>	<b>22</b>	<b>-</b>	<b>23</b>	
<b>Cash Balance</b>			<b>3,913</b>	<b>3,873</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  
Monthly Financial Report  
August 31, 2017**

<b>Fund Name</b>	<b>Economic Develop Commission-Revenue Bonds</b>	<b>Fund Number</b>	<b>281</b>
<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</b>	<b>9/21/2017</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	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	300	34	193	159	-	107	64%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>300</b>	<b>34</b>	<b>193</b>	<b>159</b>	<b>-</b>	<b>107</b>	<b>64%</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>300</b>	<b>34</b>	<b>193</b>	<b>159</b>	<b>-</b>	<b>107</b>	
<b>Cash Balance</b>			<b>27,806</b>	<b>27,521</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**  
**Monthly Financial Report**  
**August 31, 2017**

<b>Fund Name</b>	HAZMAT	<b>Fund Number</b>	289
<b>Fund Type</b>	Special Revenue	<b>Date Updated</b>	9/19/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	10,000	3,060	3,060	-	-	6,940	31%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	250	27	170	183	-	80	68%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>10,250</b>	<b>3,087</b>	<b>3,230</b>	<b>183</b>	<b>-</b>	<b>7,020</b>	<b>32%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	10,431	200	4,942	7,609	826	4,663	55%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>10,431</b>	<b>200</b>	<b>4,942</b>	<b>7,609</b>	<b>826</b>	<b>4,663</b>	<b>55%</b>
<b>Net</b>	<b>(181)</b>	<b>2,887</b>	<b>(1,713)</b>	<b>(7,426)</b>	<b>(826)</b>	<b>2,358</b>	
<b>Cash Balance</b>			<b>25,061</b>	<b>24,637</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  
Monthly Financial Report  
August 31, 2017**

<b>Fund Name</b>	Indiana River Rescue	<b>Fund Number</b>	291
<b>Fund Type</b>	Special Revenue	<b>Date Updated</b>	9/19/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	67,800	-	67,800	104,700	-	-	100%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,600	186	1,060	658	-	540	66%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>69,400</b>	<b>186</b>	<b>68,860</b>	<b>105,358</b>	<b>-</b>	<b>540</b>	<b>99%</b>
<b>Expenditures</b>							
Personnel	15,500	1,008	2,739	1,962	-	12,761	18%
Supplies	16,849	6,344	8,759	4,222	6,661	1,430	92%
Services	85,000	8,261	70,607	24,222	2,812	11,581	86%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>117,349</b>	<b>15,613</b>	<b>82,104</b>	<b>30,406</b>	<b>9,472</b>	<b>25,772</b>	<b>78%</b>
<b>Net</b>	<b>(47,949)</b>	<b>(15,427)</b>	<b>(13,244)</b>	<b>74,952</b>	<b>(9,472)</b>	<b>(25,232)</b>	
<b>Cash Balance</b>			<b>128,776</b>	<b>170,396</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:**

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

<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>9/19/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	10,805	21,735	27,322	33,239	5,612	(22,129)	305%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>10,805</b>	<b>21,735</b>	<b>27,322</b>	<b>33,239</b>	<b>5,612</b>	<b>(22,129)</b>	<b>305%</b>
<b>Net</b>	<b>(10,805)</b>	<b>(21,735)</b>	<b>(27,322)</b>	<b>(33,239)</b>	<b>(5,612)</b>	<b>22,129</b>	
<b>Cash Balance</b>			<b>49,306</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. \$21,735 payment to Lexipol in August.

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

All expenses are for the Lexipol implementation.

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

<b>Fund Name</b>	Regional Police Academy	<b>Fund Number</b>	294
<b>Fund Type</b>	Special Revenue	<b>Date Updated</b>	9/19/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	20,000	-	15,275	18,600	-	4,725	76%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	980	105	588	470	-	392	60%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,000	-	50	-	-	1,950	3%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>22,980</b>	<b>105</b>	<b>15,913</b>	<b>19,070</b>	<b>-</b>	<b>7,067</b>	<b>69%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	1,500	-	574	100	-	926	38%
Services	21,000	249	6,191	3,829	-	14,809	29%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>22,500</b>	<b>249</b>	<b>6,765</b>	<b>3,930</b>	<b>-</b>	<b>15,735</b>	<b>30%</b>
<b>Net</b>	<b>480</b>	<b>(144)</b>	<b>9,148</b>	<b>15,140</b>	<b>-</b>	<b>(8,668)</b>	
<b>Cash Balance</b>			<b>85,223</b>	<b>85,359</b>			

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

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

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

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

<b>Fund Name</b>	COPS MORE Grant	<b>Fund Number</b>	295
<b>Fund Type</b>	Special Revenue	<b>Date Updated</b>	9/19/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	53,750	-	-	7,319	-	53,750	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	187	1,256	735	-	744	63%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	3,250	-	-	-	-	3,250	0%
Other Income	64,500	803	51,539	70,770	-	12,961	80%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>123,500</b>	<b>991</b>	<b>52,795</b>	<b>78,824</b>	<b>-</b>	<b>70,705</b>	<b>43%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	110,467	-	23,860	4,010	40,066	46,541	58%
Services	153,300	-	112,305	36,159	1,210	39,785	74%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>263,767</b>	<b>-</b>	<b>136,165</b>	<b>40,169</b>	<b>41,276</b>	<b>86,326</b>	<b>67%</b>
<b>Net</b>	<b>(140,267)</b>	<b>991</b>	<b>(83,370)</b>	<b>38,656</b>	<b>(41,276)</b>	<b>(15,621)</b>	
<b>Cash Balance</b>			<b>154,054</b>	<b>160,213</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:**

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

<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>9/19/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	30,000	-	-	5,272	-	30,000	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	201	1,337	902	-	663	67%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,000	23,000	23,000	14,536	-	(22,000)	2300%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>33,000</b>	<b>23,201</b>	<b>24,337</b>	<b>20,710</b>	<b>-</b>	<b>8,663</b>	<b>74%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	89,337	-	34,337	21,336	-	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>26,413</b>	<b>-</b>	<b>145,627</b>	<b>26%</b>
<b>Net</b>	<b>(163,337)</b>	<b>23,201</b>	<b>(26,373)</b>	<b>(5,704)</b>	<b>-</b>	<b>(136,964)</b>	
<b>Cash Balance</b>			<b>199,685</b>	<b>247,048</b>			

**Fund Purpose:**

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

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

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

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

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

<b>Fund Name</b>	<b>County Option Income Tax</b>	<b>Fund Number</b>	<b>404</b>
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<b>Fund Type</b>	<b>Special Revenue</b>	<b>Date Updated</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	10,459,265	871,605	6,972,843	6,302,682	-	3,486,422	67%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	100,000	11,769	62,159	65,533	-	37,841	62%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	436,492	500	403,678	520,199	-	32,814	92%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>10,995,757</b>	<b>883,875</b>	<b>7,438,681</b>	<b>6,888,413</b>	<b>-</b>	<b>3,557,076</b>	<b>68%</b>
<b>Expenditures</b>							
Personnel	-	-	-	398,495	-	-	0%
Supplies	1,234,438	54,889	550,637	484,713	72,454	611,347	50%
Services	5,717,611	395,686	3,545,205	4,901,764	398,536	1,773,870	69%
Debt Service	1,162,337	-	1,042,588	2,204,141	-	119,749	90%
Capital	514,629	-	61,258	221,774	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>450,575</b>	<b>6,745,804</b>	<b>9,335,886</b>	<b>642,911</b>	<b>4,682,878</b>	<b>61%</b>
<b>Net</b>	<b>(1,075,836)</b>	<b>433,299</b>	<b>692,877</b>	<b>(2,447,473)</b>	<b>(642,911)</b>	<b>(1,125,801)</b>	
<b>Cash Balance</b>			<b>9,605,302</b>	<b>9,637,463</b>			

**Fund Purpose:**

This fund accounts for the receipt and county option income tax (COIT) and expenditures of those funds. 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/Variances 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.

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

<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>9/20/2017</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	6,966,692	6,396,401	-	3,466,669	67%
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	120,000	15,892	82,319	58,830	-	37,681	69%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,138	-	1,137	3,034	-	1	100%
Transfers In	735,241	-	735,240	-	-	1	100%
<b>Total Revenue</b>	<b>11,794,400</b>	<b>882,560</b>	<b>8,290,048</b>	<b>6,962,925</b>	<b>-</b>	<b>3,504,352</b>	<b>70%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	83	-	-	821	83	-	100%
Services	4,404,649	541,080	2,135,462	797,769	1,338,944	930,243	79%
Debt Service	384,256	31,723	290,665	1,171,535	-	93,591	76%
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>572,803</b>	<b>5,790,192</b>	<b>6,755,589</b>	<b>1,339,027</b>	<b>4,429,965</b>	<b>62%</b>
<b>Net</b>	<b>235,216</b>	<b>309,757</b>	<b>2,499,856</b>	<b>207,336</b>	<b>(1,339,027)</b>	<b>(925,613)</b>	
<b>Cash Balance</b>			<b>13,660,642</b>	<b>10,081,381</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.

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

<b>Fund Name</b>	Urban Development Action Grant	<b>Fund Number</b>	410
<b>Fund Type</b>	Special Revenue	<b>Date Updated</b>	9/20/2017
<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	629	3,790	3,178	-	2,320	62%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>6,110</b>	<b>629</b>	<b>3,790</b>	<b>3,178</b>	<b>-</b>	<b>2,320</b>	<b>62%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	126,144	-	94,329	146,068	-	31,815	75%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>126,144</b>	<b>-</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>629</b>	<b>(90,538)</b>	<b>(142,890)</b>	<b>-</b>	<b>(29,496)</b>	
<b>Cash Balance</b>			<b>501,938</b>	<b>487,511</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:**



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

<b>Fund Name</b>	Project Releaf	<b>Fund Number</b>	655
<b>Fund Type</b>	Special Revenue	<b>Date Updated</b>	9/20/2017
<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	37,212	295,747	294,044	-	144,406	67%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	9,000	1,089	6,040	5,126	-	2,960	67%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>449,153</b>	<b>38,302</b>	<b>301,787</b>	<b>299,171</b>	<b>-</b>	<b>147,366</b>	<b>67%</b>
<b>Expenditures</b>							
Personnel	49,851	-	-	-	-	49,851	0%
Supplies	4,344	-	876	-	-	3,468	20%
Services	49,001	3,270	26,107	24,730	-	22,894	53%
Debt Service	72,220	-	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>3,270</b>	<b>249,711</b>	<b>422,458</b>	<b>-</b>	<b>275,705</b>	<b>48%</b>
<b>Net</b>	<b>(76,263)</b>	<b>35,032</b>	<b>52,076</b>	<b>(123,288)</b>	<b>-</b>	<b>(128,339)</b>	
<b>Cash Balance</b>			<b>928,038</b>	<b>800,349</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  
Monthly Financial Report  
August 31, 2017**

<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>9/19/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	36	4	20	23	-	16	56%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	-	-	-	2,000	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,036</b>	<b>4</b>	<b>20</b>	<b>23</b>	<b>-</b>	<b>2,016</b>	<b>1%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	2,020	-	-	1,044	-	2,020	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,020</b>	<b>-</b>	<b>-</b>	<b>1,044</b>	<b>-</b>	<b>2,020</b>	<b>0%</b>
<b>Net</b>	<b>16</b>	<b>4</b>	<b>20</b>	<b>(1,021)</b>	<b>-</b>	<b>(4)</b>	
<b>Cash Balance</b>			<b>2,878</b>	<b>2,848</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  
Monthly Financial Report  
August 31, 2017**

<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>9/20/2017</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	14	136	0	-	164	45%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	74,744	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>894,300</b>	<b>14</b>	<b>474,901</b>	<b>853,086</b>	<b>-</b>	<b>419,399</b>	<b>53%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	1,268,999	-	1,264,735	1,271,000	-	4,264	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,268,999</b>	<b>-</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>14</b>	<b>(789,834)</b>	<b>(417,914)</b>	<b>-</b>	<b>415,135</b>	
<b>Cash Balance</b>			<b>(497,040)</b>	<b>(406,518)</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  
Monthly Financial Report  
August 31, 2017**

<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>9/20/2017</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	242	1,030	-	-	2,970	26%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	2,650,500	1,323,750	2,650,500	-	-	-	100%
<b>Total Revenue</b>	<b>2,654,500</b>	<b>1,323,992</b>	<b>2,651,530</b>	<b>-</b>	<b>-</b>	<b>2,970</b>	<b>100%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	2,643,214	-	1,438,470	-	-	1,204,744	54%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,643,214</b>	<b>-</b>	<b>1,438,470</b>	<b>-</b>	<b>-</b>	<b>1,204,744</b>	<b>54%</b>
<b>Net</b>	<b>11,286</b>	<b>1,323,992</b>	<b>1,213,060</b>	<b>-</b>	<b>-</b>	<b>(1,201,774)</b>	
<b>Cash Balance</b>			<b>1,975,149</b>	<b>-</b>			

**Fund Purpose:**

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

**Accounting Methodology:**

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

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

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

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

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

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

<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>9/19/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	166	761	-	-	239	76%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	390,482	31,986	226,218	-	-	164,264	58%
<b>Total Revenue</b>	<b>391,482</b>	<b>32,152</b>	<b>226,979</b>	<b>-</b>	<b>-</b>	<b>164,503</b>	<b>58%</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>32,152</b>	<b>28,414</b>	<b>-</b>	<b>-</b>	<b>(28,414)</b>	
<b>Cash Balance</b>			<b>590,357</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  
August 31, 2017**

<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>9/20/2017</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	542,824	-	475,088	32%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	213	1,345	1,887	-	655	67%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	32,325	-	32,324	44,981	-	1	100%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>734,325</b>	<b>213</b>	<b>258,581</b>	<b>589,692</b>	<b>-</b>	<b>475,744</b>	<b>35%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	827,955	-	827,955	838,051	-	-	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>827,955</b>	<b>-</b>	<b>827,955</b>	<b>838,051</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Net</b>	<b>(93,630)</b>	<b>213</b>	<b>(569,374)</b>	<b>(248,359)</b>	<b>-</b>	<b>475,744</b>	
<b>Cash Balance</b>			<b>(172,096)</b>	<b>179,015</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  
Monthly Financial Report  
August 31, 2017**

<b>Fund Name</b>	Coveleski Stadium Capital	<b>Fund Number</b>	401
<b>Fund Type</b>	Capital Project	<b>Date Updated</b>	9/19/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	40,000	-	-	-	-	40,000	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	900	95	586	404	-	314	65%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>40,900</b>	<b>95</b>	<b>586</b>	<b>404</b>	<b>-</b>	<b>40,314</b>	<b>1%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	30,000	1,136	16,025	22,000	12,164	1,811	94%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>30,000</b>	<b>1,136</b>	<b>16,025</b>	<b>22,000</b>	<b>12,164</b>	<b>1,811</b>	<b>94%</b>
<b>Net</b>	<b>10,900</b>	<b>(1,041)</b>	<b>(15,438)</b>	<b>(21,596)</b>	<b>(12,164)</b>	<b>38,503</b>	
<b>Cash Balance</b>			<b>75,096</b>	<b>60,958</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**  
**Monthly Financial Report**  
**August 31, 2017**

<b>Fund Name</b>	Zoo Endowment	<b>Fund Number</b>	403
<b>Fund Type</b>	Capital Project	<b>Date Updated</b>	9/19/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	200	-	151	288	-	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>288</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>288</b>	<b>-</b>	<b>410</b>	
<b>Cash Balance</b>			<b>-</b>	<b>49,734</b>			

**Fund Purpose:**

This fund accounts for donations dedicated to Potawatomi Zoo.

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

In the past few years, several endowments that were funding this fund were liquidated, resulting in a drop in revenues to this fund. This fund is now empty and will have no more activity.

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

The 2017 capital budget is for the re-paving of the zoo parking lot.



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

<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>9/19/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	26,000	767	5,226	4,686	-	20,774	20%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,000	120	1,132	2,342	-	2,868	28%
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>887</b>	<b>60,358</b>	<b>7,028</b>	<b>-</b>	<b>379,492</b>	<b>14%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	92,326	784	48,713	36,925	12,802	30,811	67%
Services	63,288	-	4,954	42,455	4,266	54,068	15%
Debt Service	-	-	-	-	-	-	0%
Capital	357,410	18,976	244,708	23,181	13,259	99,443	72%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>513,024</b>	<b>19,760</b>	<b>298,375</b>	<b>102,561</b>	<b>30,327</b>	<b>184,322</b>	<b>64%</b>
<b>Net</b>	<b>(73,174)</b>	<b>(18,873)</b>	<b>(238,017)</b>	<b>(95,533)</b>	<b>(30,327)</b>	<b>195,170</b>	
<b>Cash Balance</b>			<b>86,472</b>	<b>374,191</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.

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

<b>Fund Name</b>	<b>Cumulative Capital Development</b>	<b>Fund Number</b>	<b>406</b>
<b>Fund Type</b>	<b>Capital Project</b>	<b>Date Updated</b>	<b>9/20/2017</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	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	4,100	674	3,280	2,731	-	820	80%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	35,360	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>485,600</b>	<b>674</b>	<b>262,247</b>	<b>296,718</b>	<b>-</b>	<b>223,353</b>	<b>54%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	476,500	27,896	430,173	502,013	-	46,327	90%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>476,500</b>	<b>27,896</b>	<b>430,173</b>	<b>502,013</b>	<b>-</b>	<b>46,327</b>	<b>90%</b>
<b>Net</b>	<b>9,100</b>	<b>(27,222)</b>	<b>(167,926)</b>	<b>(205,295)</b>	<b>-</b>	<b>177,026</b>	
<b>Cash Balance</b>			<b>412,388</b>	<b>366,665</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:**

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

<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>9/20/2017</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	4,000	567	2,712	1,793	-	1,288	68%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	25,000	-	25,000	25,000	-	-	100%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>437,000</b>	<b>567</b>	<b>294,409</b>	<b>298,287</b>	<b>-</b>	<b>142,591</b>	<b>67%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	372,250	-	372,250	368,250	-	-	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>372,250</b>	<b>-</b>	<b>372,250</b>	<b>368,250</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Net</b>	<b>64,750</b>	<b>567</b>	<b>(77,841)</b>	<b>(69,963)</b>	<b>-</b>	<b>142,591</b>	
<b>Cash Balance</b>			<b>300,404</b>	<b>241,268</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:**

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

<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>9/19/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	28,000	3,432	19,319	13,415	-	8,681	69%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,028,786	246,054	842,643	707,598	-	186,143	82%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,056,786</b>	<b>249,486</b>	<b>861,962</b>	<b>721,013</b>	<b>-</b>	<b>194,824</b>	<b>82%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,468,808	120,471	396,032	9,368	938,397	134,379	91%
Debt Service	-	-	-	-	-	-	0%
Capital	1,001,900	21,700	21,700	626,200	213,957	766,243	24%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,470,708</b>	<b>142,171</b>	<b>417,732</b>	<b>635,568</b>	<b>1,152,354</b>	<b>900,622</b>	<b>64%</b>
<b>Net</b>	<b>(1,413,922)</b>	<b>107,315</b>	<b>444,231</b>	<b>85,445</b>	<b>(1,152,354)</b>	<b>(705,798)</b>	
<b>Cash Balance</b>			<b>2,808,320</b>	<b>2,242,433</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.

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

<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>9/15/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	100,000	1,840	51,256	43,134	-	48,744	51%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	6,500	776	4,275	3,043	-	2,225	66%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>106,500</b>	<b>2,616</b>	<b>55,531</b>	<b>46,177</b>	<b>-</b>	<b>50,969</b>	<b>52%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	20,958	70	3,603	6,080	-	17,355	17%
Services	80,186	2,634	3,451	22,513	-	76,735	4%
Debt Service	-	-	-	-	-	-	0%
Capital	300,000	-	-	-	133	299,867	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>401,144</b>	<b>2,704</b>	<b>7,054</b>	<b>28,594</b>	<b>133</b>	<b>393,957</b>	<b>2%</b>
<b>Net</b>	<b>(294,644)</b>	<b>(88)</b>	<b>48,477</b>	<b>17,584</b>	<b>(133)</b>	<b>(342,988)</b>	
<b>Cash Balance</b>			<b>638,310</b>	<b>534,309</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.

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

<b>Fund Name</b>	Community Revitalization Enhancement District	<b>Fund Number</b>	434
<b>Fund Type</b>	Capital Project	<b>Date Updated</b>	9/20/2017
<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	-	-	-	450	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	450	-	-	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>	-	-	-	450	-	-	
<b>Cash Balance</b>				2,854			

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

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

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

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

<b>Fund Name</b>	Palais Royale Historic Preservation	<b>Fund Number</b>	450
<b>Fund Type</b>	Capital Project	<b>Date Updated</b>	9/15/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	122	672	458	-	328	67%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	16,500	2,815	10,030	9,261	-	6,470	61%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>17,500</b>	<b>2,937</b>	<b>10,702</b>	<b>9,719</b>	<b>-</b>	<b>6,798</b>	<b>61%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	5,000	627	627	-	-	4,373	13%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>5,000</b>	<b>627</b>	<b>627</b>	<b>-</b>	<b>-</b>	<b>4,373</b>	<b>13%</b>
<b>Net</b>	<b>12,500</b>	<b>2,310</b>	<b>10,075</b>	<b>9,719</b>	<b>-</b>	<b>2,425</b>	
<b>Cash Balance</b>			<b>102,985</b>	<b>86,132</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.

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

<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>9/20/2017</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	576	3,348	2,927	-	1,652	67%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	48,709	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,000</b>	<b>576</b>	<b>3,348</b>	<b>51,636</b>	<b>-</b>	<b>1,652</b>	<b>67%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	81,091	3,993	35,797	42,742	3,689	41,605	49%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>81,091</b>	<b>3,993</b>	<b>35,797</b>	<b>42,742</b>	<b>3,689</b>	<b>41,605</b>	<b>49%</b>
<b>Net</b>	<b>(76,091)</b>	<b>(3,417)</b>	<b>(32,449)</b>	<b>8,894</b>	<b>(3,689)</b>	<b>(39,953)</b>	
<b>Cash Balance</b>			<b>462,990</b>	<b>511,770</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:**



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

<b>Fund Name</b>	<b>Equipment/Vehicle Leasing</b>	<b>Fund Number</b>	<b>750</b>
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<b>Fund Type</b>	<b>Capital Project</b>	<b>Date Updated</b>	<b>9/20/2017</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	3,900	782	3,166	-	-	734	81%
Bond Proceeds	5,499,000	-	2,916,500	-	-	2,582,500	53%
Donations	-	-	-	-	-	-	0%
Other Income	-	(161,154)	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,502,900</b>	<b>(160,372)</b>	<b>2,919,666</b>	<b>-</b>	<b>-</b>	<b>2,583,234</b>	<b>53%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	230,000	-	-	-	-	230,000	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	186	186	-	-	(186)	0%
Capital	5,270,000	500,912	2,303,553	-	2,604,588	361,859	93%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>5,500,000</b>	<b>501,098</b>	<b>2,303,739</b>	<b>-</b>	<b>2,604,588</b>	<b>591,673</b>	<b>89%</b>
<b>Net</b>	<b>2,900</b>	<b>(661,470)</b>	<b>615,927</b>	<b>-</b>	<b>(2,604,588)</b>	<b>1,991,561</b>	
<b>Cash Balance</b>			<b>3,793,820</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

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

<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>9/19/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	7,500	624	3,817	-	-	3,683	51%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>7,500</b>	<b>624</b>	<b>3,817</b>	<b>-</b>	<b>-</b>	<b>3,683</b>	<b>51%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	60,000	2,750	3,590	-	6,178	50,231	16%
Services	200,000	157,961	157,961	-	106,431	(64,391)	132%
Debt Service	-	-	-	-	-	-	0%
Capital	3,240,000	127,802	675,530	-	-	2,564,470	21%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,500,000</b>	<b>288,513</b>	<b>837,080</b>	<b>-</b>	<b>112,609</b>	<b>2,550,311</b>	<b>27%</b>
<b>Net</b>	<b>(3,492,500)</b>	<b>(287,889)</b>	<b>(833,263)</b>	<b>-</b>	<b>(112,609)</b>	<b>(2,546,627)</b>	
<b>Cash Balance</b>			<b>3,503,935</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.

The overage appearing in Services was corrected in September.

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

<b>Fund Name</b>	Smart Streets Bond Capital	<b>Fund Number</b>	753
<b>Fund Type</b>	Capital Project	<b>Date Updated</b>	9/21/2017
<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	17,000	426	3,948	-	-	13,052	23%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	21,880	41,879	41,879	-	-	(19,999)	191%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>38,880</b>	<b>42,305</b>	<b>45,828</b>	-	-	<b>(6,948)</b>	<b>118%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	1,500	-	-	(1,500)	0%
Debt Service	-	-	-	-	-	-	0%
Capital	10,000,000	659,978	4,479,277	-	-	5,520,723	45%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>10,000,000</b>	<b>659,978</b>	<b>4,480,777</b>	-	-	<b>5,519,223</b>	<b>45%</b>
<b>Net</b>	<b>(9,961,120)</b>	<b>(617,673)</b>	<b>(4,434,950)</b>	-	-	<b>(5,526,170)</b>	
<b>Cash Balance</b>			<b>1,494,504</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/Variiances Below:**

In August 2017, the City received a \$20,000 reimbursement from a developer.

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

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

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

<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>9/19/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	75,000	-	-	-	-	75,000	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	4,410,349	1,411,931	3,210,349	2,146,998	-	1,200,000	73%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	44,000	4,883	28,596	18,222	-	15,404	65%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>4,529,349</b>	<b>1,416,814</b>	<b>3,238,944</b>	<b>2,165,221</b>	<b>-</b>	<b>1,290,405</b>	<b>72%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,075,099	-	604,118	385,775	336,550	134,431	87%
Debt Service	729,756	126	530,148	-	-	199,608	73%
Capital	2,186,611	431,510	1,044,959	838,302	715,012	426,640	80%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,991,466</b>	<b>431,636</b>	<b>2,179,226</b>	<b>1,224,077</b>	<b>1,051,562</b>	<b>760,678</b>	<b>81%</b>
<b>Net</b>	<b>537,883</b>	<b>985,179</b>	<b>1,059,719</b>	<b>941,144</b>	<b>(1,051,562)</b>	<b>529,726</b>	
<b>Cash Balance</b>			<b>4,689,253</b>	<b>3,513,384</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 capital was made for \$422,918 to Rosenbauer for the chassis payments on the (2) new Fire Engines.

**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. August had a down payment on two trucks being built by Rosenbauer.

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

<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>9/19/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	6,356,765	549,950	3,569,104	3,689,731	-	2,787,661	56%
Fines, Forfeitures, and Fees	2,500	-	1,200	1,800	-	1,300	48%
Interest Earnings	20,000	5,161	14,817	12,915	-	5,183	74%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	750	-	750	-	-	-	100%
Other Income	5,000	9,752	12,942	90,592	-	(7,942)	259%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>6,385,015</b>	<b>564,862</b>	<b>3,598,813</b>	<b>3,795,039</b>	<b>-</b>	<b>2,786,202</b>	<b>56%</b>
<b>Expenditures</b>							
Personnel	5,180,304	346,633	3,002,661	2,974,580	-	2,177,643	58%
Supplies	358,825	17,425	193,416	169,789	60,283	105,126	71%
Services	577,692	87,545	315,991	224,469	100,272	161,429	72%
Debt Service	1,093	-	318	512,055	1,729	(954)	187%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>6,117,914</b>	<b>451,602</b>	<b>3,512,386</b>	<b>3,880,893</b>	<b>162,284</b>	<b>2,443,244</b>	<b>60%</b>
<b>Net</b>	<b>267,101</b>	<b>113,260</b>	<b>86,426</b>	<b>(85,854)</b>	<b>(162,284)</b>	<b>342,959</b>	
<b>Cash Balance</b>			<b>1,855,691</b>	<b>2,059,891</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 in July.

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

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

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

<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>9/19/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	79,270	7,361	59,624	53,114	-	19,646	75%
Charges for Services	1,485,433	176,274	1,096,722	955,406	-	388,711	74%
Fines, Forfeitures, and Fees	289,000	4,726	65,656	56,748	-	223,344	23%
Interest Earnings	24,000	3,516	19,569	11,126	-	4,431	82%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	4,000	-	-	1,522	-	4,000	0%
Other Income	11,687	3,592	5,949	9,509	-	5,738	51%
Transfers In	2,167,316	-	1,083,658	1,582,551	-	1,083,658	50%
<b>Total Revenue</b>	<b>4,060,706</b>	<b>195,469</b>	<b>2,331,178</b>	<b>2,669,975</b>	<b>-</b>	<b>1,729,528</b>	<b>57%</b>
<b>Expenditures</b>							
Personnel	2,683,460	208,416	1,666,584	1,545,749	-	1,016,876	62%
Supplies	113,282	9,753	70,576	48,913	10,074	32,632	71%
Services	909,868	64,399	519,172	400,480	42,073	348,623	62%
Debt Service	71,210	251	50,922	26,332	937	19,351	73%
Capital	-	-	-	70,285	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,777,820</b>	<b>282,820</b>	<b>2,307,253</b>	<b>2,091,758</b>	<b>53,084</b>	<b>1,417,482</b>	<b>62%</b>
<b>Net</b>	<b>282,886</b>	<b>(87,351)</b>	<b>23,924</b>	<b>578,217</b>	<b>(53,084)</b>	<b>312,046</b>	

<b>Cash Balance</b>	<b>2,643,088</b>	<b>2,474,193</b>
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	<b>Budget</b>	<b>Actual</b>
<b>Staffing</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)*

The Building Department's purpose is to promote safe occupancy for all residents of the jurisdiction, serving all properties within the City of South Bend and all properties with a 5 digit address within St. Joseph County.

The majority of the Building Department's expenses are for personnel costs, approximately 70% of the budget. Other expenses include vehicle lease payments, fuel and repairs, building rent and cleaning/maintenance, and supplies.

**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. The department acquired 3 new cars in June 2017 with a lease/purchase.

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

<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>9/19/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	1,000,729	119,677	829,956	627,931	-	170,773	83%
Fines, Forfeitures, and Fees	99,000	4,868	41,208	42,170	-	57,792	42%
Interest Earnings	13,500	1,525	7,736	3,995	-	5,764	57%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	11,282	-	296	113	-	10,986	3%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,124,511</b>	<b>126,071</b>	<b>879,196</b>	<b>674,209</b>	<b>-</b>	<b>245,315</b>	<b>78%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,208,218	92,445	507,583	514,231	514,199	186,436	85%
Debt Service	-	-	-	-	-	-	0%
Capital	39,036	-	-	-	39,036	-	100%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,247,254</b>	<b>92,445</b>	<b>507,583</b>	<b>514,231</b>	<b>553,235</b>	<b>186,436</b>	<b>85%</b>
<b>Net</b>	<b>(122,743)</b>	<b>33,626</b>	<b>371,613</b>	<b>159,979</b>	<b>(553,235)</b>	<b>58,879</b>	
<b>Cash Balance</b>			<b>1,347,176</b>	<b>800,596</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:**

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

<b>Fund Name</b>	<b>Solid Waste Operations</b>	<b>Fund Number</b>	<b>610</b>
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<b>Fund Type</b>	<b>Enterprise</b>	<b>Date Updated</b>	<b>9/18/2017</b>
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<b>Control</b>	<b>City Funds</b>
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	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	5,876,175	457,502	3,541,928	3,650,916	-	2,334,247	60%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	3,900	495	3,122	1,847	-	778	80%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	51,000	-	51,000	50,387	-	-	100%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,931,075</b>	<b>457,997</b>	<b>3,596,050</b>	<b>3,703,149</b>	<b>-</b>	<b>2,335,025</b>	<b>61%</b>
<b>Expenditures</b>							
Personnel	1,781,122	120,810	1,068,932	1,001,048	-	712,190	60%
Supplies	187,532	23,572	158,278	140,274	4,868	24,386	87%
Services	2,850,961	237,804	1,678,393	1,923,469	64,575	1,107,994	61%
Debt Service	7,682	-	-	9,700	-	7,682	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	835,613	200,000	693,600	663,000	-	142,013	83%
<b>Total Expenditures</b>	<b>5,662,910</b>	<b>582,186</b>	<b>3,599,202</b>	<b>3,737,491</b>	<b>69,443</b>	<b>1,994,264</b>	<b>65%</b>
<b>Net</b>	<b>268,165</b>	<b>(124,190)</b>	<b>(3,153)</b>	<b>(34,342)</b>	<b>(69,443)</b>	<b>340,761</b>	
<b>Cash Balance</b>			<b>230,385</b>	<b>242,991</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:**  
Moving recycling fees charged to residents from their utility bill to their property tax bill is the main reason Service Revenue is running below budget expectations. Blanket purchase orders for as needed supplies make year to date expenses in this category appear high. Transfers out follow debt service payment schedules.

**Explain Significant Spending on Capital Projects Below:**  
Solid Waste capital expenditures are accounted for in the Solid Waste Capital Fund #611.



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

<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>9/18/2017</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	-	-	-	300,000	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,100	348	902	657	-	198	82%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	835,613	200,000	693,600	663,000	-	142,013	83%
<b>Total Revenue</b>	<b>836,713</b>	<b>200,348</b>	<b>694,502</b>	<b>963,657</b>	<b>-</b>	<b>142,211</b>	<b>83%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	1,123,613	146,712	971,611	774,898	-	152,002	86%
Capital	12,000	-	-	-	-	12,000	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,135,613</b>	<b>146,712</b>	<b>971,611</b>	<b>774,898</b>	<b>-</b>	<b>164,002</b>	<b>86%</b>
<b>Net</b>	<b>(298,900)</b>	<b>53,637</b>	<b>(277,109)</b>	<b>188,759</b>	<b>-</b>	<b>(21,791)</b>	
<b>Cash Balance</b>			<b>59,338</b>	<b>189,201</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/Variiances 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.

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

<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>9/18/2017</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	15,585,122	1,530,056	9,905,451	9,977,033	-	5,679,671	64%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	35,000	3,427	19,436	19,602	-	15,564	56%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	83,000	33,977	53,581	47,639	-	29,419	65%
Transfers In	62,500	6,038	43,226	27,253	-	19,274	69%
<b>Total Revenue</b>	<b>15,765,622</b>	<b>1,573,499</b>	<b>10,021,693</b>	<b>10,071,527</b>	<b>-</b>	<b>5,743,929</b>	<b>64%</b>
<b>Expenditures</b>							
Personnel	5,604,157	407,859	3,369,980	3,369,529	1,728	2,232,450	60%
Supplies	1,727,233	107,108	806,212	737,258	199,040	721,980	58%
Services	6,160,201	556,091	3,187,399	2,971,510	545,580	2,427,223	61%
Debt Service	328,853	102,298	220,978	117,474	1,523	106,352	68%
Capital	-	-	-	-	-	-	0%
Transfers Out	3,906,810	476,827	2,653,888	2,951,333	-	1,252,922	68%
<b>Total Expenditures</b>	<b>17,727,254</b>	<b>1,650,184</b>	<b>10,238,457</b>	<b>10,147,104</b>	<b>747,871</b>	<b>6,740,927</b>	<b>62%</b>
<b>Net</b>	<b>(1,961,632)</b>	<b>(76,685)</b>	<b>(216,763)</b>	<b>(75,577)</b>	<b>(747,871)</b>	<b>(996,998)</b>	
<b>Cash Balance</b>			<b>3,226,137</b>	<b>3,557,444</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	72.00	68.00
Part-Time /Seasonal/Temporary	3.56	3.56
<b>Total</b>	<b>75.56</b>	<b>71.56</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:**

Annual water pumpage is down 139.1 MG for the year.

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

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

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

<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>9/18/2017</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	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	24,000	2,762	16,501	16,749	-	7,499	69%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>24,000</b>	<b>2,762</b>	<b>16,501</b>	<b>16,749</b>	<b>-</b>	<b>7,499</b>	<b>69%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	1,414,466	8,110	404,549	310,392	110,718	899,199	36%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,414,466</b>	<b>8,110</b>	<b>404,549</b>	<b>310,392</b>	<b>110,718</b>	<b>899,199</b>	<b>36%</b>
<b>Net</b>	<b>(1,390,466)</b>	<b>(5,349)</b>	<b>(388,048)</b>	<b>(293,643)</b>	<b>(110,718)</b>	<b>(891,700)</b>	
<b>Cash Balance</b>			<b>2,199,467</b>	<b>2,586,765</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:**  
 1 Ton 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 - \$54,498  
 Encumb:  
 Ford Transit Connect Cargo Van (3) \$68,247  
 North Station Well #1 Replacement Project - 42,471

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

<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>9/20/2017</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	1,851	10,641	8,831	-	4,359	71%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>15,000</b>	<b>1,851</b>	<b>10,641</b>	<b>8,831</b>	<b>-</b>	<b>4,359</b>	<b>71%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	15,000	1,851	10,356	6,863	-	4,644	69%
<b>Total Expenditures</b>	<b>15,000</b>	<b>1,851</b>	<b>10,356</b>	<b>6,863</b>	<b>-</b>	<b>4,644</b>	<b>69%</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>1,502,534</b>	<b>1,537,565</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/Variances Below:**  
Revenue and expenditures are tied to the enrollment and termination of service.

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

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

<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>9/15/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	8,500	973	5,277	3,001	-	3,223	62%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	12,751	-	12,750	-	-	1	100%
Transfers In	2,046,391	328,000	1,312,000	1,364,040	-	734,391	64%
<b>Total Revenue</b>	<b>2,067,642</b>	<b>328,973</b>	<b>1,330,027</b>	<b>1,367,041</b>	<b>-</b>	<b>737,615</b>	<b>64%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	2,046,391	400	305,419	347,014	-	1,740,972	15%
Capital	-	-	-	-	-	-	0%
Transfers Out	8,500	973	5,268	2,995	-	3,232	62%
<b>Total Expenditures</b>	<b>2,054,891</b>	<b>1,373</b>	<b>310,687</b>	<b>350,009</b>	<b>-</b>	<b>1,744,204</b>	<b>15%</b>
<b>Net</b>	<b>12,751</b>	<b>327,600</b>	<b>1,019,340</b>	<b>1,017,032</b>	<b>-</b>	<b>(1,006,589)</b>	
<b>Cash Balance</b>			<b>1,069,498</b>	<b>1,021,437</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:**

Current month transfer in revenue is two monthly transfers combined (July & August). Biannual debt service installments are disbursed at the end of June and December. June's payment includes 50% of the annual interest and December's payment comprises the rest of the interest and all of the principal.

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

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

<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>9/15/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	16,000	1,732	9,955	9,380	-	6,045	62%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>16,000</b>	<b>1,732</b>	<b>9,955</b>	<b>9,380</b>	<b>-</b>	<b>6,045</b>	<b>62%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	16,000	-	10,000	6,531	-	6,000	63%
<b>Total Expenditures</b>	<b>16,000</b>	<b>-</b>	<b>10,000</b>	<b>6,531</b>	<b>-</b>	<b>6,000</b>	<b>63%</b>
<b>Net</b>	<b>-</b>	<b>1,732</b>	<b>(45)</b>	<b>2,849</b>	<b>-</b>	<b>45</b>	
<b>Cash Balance</b>			<b>1,427,319</b>	<b>1,642,410</b>			

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

**Explain Significant Revenue and Expenditure Changes/Variations Below:**  
Interest earnings are transferred to Water Works Operations Fund #620. Future intent is to transfer out the excess monies to the operating fund 620 in the fourth quarter of 2017.

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

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

<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>9/15/2015</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	3,214	18,056	13,770	-	6,944	72%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	151,500	-	151,272	227,461	-	228	100%
<b>Total Revenue</b>	<b>176,500</b>	<b>3,214</b>	<b>169,328</b>	<b>241,231</b>	<b>-</b>	<b>7,172</b>	<b>96%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	23,000	3,214	17,602	10,864	-	5,398	77%
<b>Total Expenditures</b>	<b>23,000</b>	<b>3,214</b>	<b>17,602</b>	<b>10,864</b>	<b>-</b>	<b>5,398</b>	<b>77%</b>
<b>Net</b>	<b>153,500</b>	<b>-</b>	<b>151,727</b>	<b>230,367</b>	<b>-</b>	<b>1,773</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:**

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

<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>9/20/2017</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	52,452	426,087	415,678	-	187,837	69%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	18,500	2,233	12,553	9,823	-	5,947	68%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>632,424</b>	<b>54,686</b>	<b>438,641</b>	<b>425,501</b>	<b>-</b>	<b>193,783</b>	<b>69%</b>
<b>Expenditures</b>							
Personnel	219,798	16,374	137,652	101,634	-	82,146	63%
Supplies	37,970	385	12,198	14,166	10,311	15,461	59%
Services	262,444	11,512	203,117	189,531	38,514	20,813	92%
Debt Service	14,297	-	14,218	14,218	-	79	99%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>534,509</b>	<b>28,271</b>	<b>367,185</b>	<b>319,548</b>	<b>48,825</b>	<b>118,499</b>	<b>78%</b>
<b>Net</b>	<b>97,915</b>	<b>26,415</b>	<b>71,455</b>	<b>105,954</b>	<b>(48,825)</b>	<b>75,285</b>	
<b>Cash Balance</b>			<b>1,830,603</b>	<b>1,757,342</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:**



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

<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>9/18/2017</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	37,121,004	3,297,280	25,358,332	25,341,148	-	11,762,672	68%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	120,000	17,459	100,155	60,625	-	19,845	83%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	87,623	102,563	122,464	42,841	-	(34,841)	140%
Transfers In	41,000	6,337	33,790	19,718	-	7,210	82%
<b>Total Revenue</b>	<b>37,369,627</b>	<b>3,423,639</b>	<b>25,614,740</b>	<b>25,464,332</b>	<b>-</b>	<b>11,754,887</b>	<b>69%</b>
<b>Expenditures</b>							
Personnel	7,750,680	560,539	4,663,009	4,414,005	6	3,087,665	60%
Supplies	2,656,812	177,612	896,146	1,109,108	218,362	1,542,304	42%
Services	15,199,827	991,044	6,737,167	5,158,230	4,416,481	4,046,180	73%
Debt Service	882,869	74,185	641,849	534,378	-	241,020	73%
Capital	-	-	-	-	-	-	0%
Transfers Out	18,052,147	1,631,332	12,009,407	10,431,906	-	6,042,740	67%
<b>Total Expenditures</b>	<b>44,542,335</b>	<b>3,434,712</b>	<b>24,947,578</b>	<b>21,647,628</b>	<b>4,634,849</b>	<b>14,959,909</b>	<b>66%</b>
<b>Net</b>	<b>(7,172,708)</b>	<b>(11,073)</b>	<b>667,163</b>	<b>3,816,704</b>	<b>(4,634,849)</b>	<b>(3,205,022)</b>	
<b>Cash Balance</b>			<b>14,336,171</b>	<b>12,721,671</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:**  
Proceeds from the sale of unneeded City assets at the annual auction are contributing to higher than expected Other Income. Service expenses appear slightly 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 accounted for in the Sewage Works Capital Fund #642.

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

<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>9/18/2017</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	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	52,000	8,122	44,368	47,042	-	7,632	85%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	400,000	-	400,000	-	-	-	100%
Transfers In	4,442,000	500,000	2,442,000	1,000,000	-	2,000,000	55%
<b>Total Revenue</b>	<b>4,894,000</b>	<b>508,122</b>	<b>2,886,368</b>	<b>1,047,042</b>	<b>-</b>	<b>2,007,632</b>	<b>59%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	8,040,455	298,108	3,261,109	3,033,301	1,876,448	2,902,899	64%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>8,040,455</b>	<b>298,108</b>	<b>3,261,109</b>	<b>3,033,301</b>	<b>1,876,448</b>	<b>2,902,899</b>	<b>64%</b>
<b>Net</b>	<b>(3,146,455)</b>	<b>210,014</b>	<b>(374,741)</b>	<b>(1,986,259)</b>	<b>(1,876,448)</b>	<b>(895,266)</b>	
<b>Cash Balance</b>			<b>6,842,272</b>	<b>6,750,092</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 \$869,803  
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  
Monthly Financial Report  
August 31, 2017**

<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>9/18/2017</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	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	45,000	6,337	34,645	24,500	-	10,355	77%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	516,755	-	516,755	896,725	-	-	100%
<b>Total Revenue</b>	<b>561,755</b>	<b>6,337</b>	<b>551,400</b>	<b>921,225</b>	<b>-</b>	<b>10,355</b>	<b>98%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	30,000	6,337	33,790	19,718	-	(3,790)	113%
<b>Total Expenditures</b>	<b>30,000</b>	<b>6,337</b>	<b>33,790</b>	<b>19,718</b>	<b>-</b>	<b>(3,790)</b>	<b>113%</b>
<b>Net</b>	<b>531,755</b>	<b>-</b>	<b>517,611</b>	<b>901,507</b>	<b>-</b>	<b>14,144</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:**

Funds transferred in earlier this year were done to bring the fund balance in compliance with City policy. Interest earned on the fund balance is transferred to Sewage Works Operating Fund #641.

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

Not applicable to this fund.

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

<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>9/18/2017</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	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	26,000	5,952	22,270	15,418	-	3,730	86%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	9,164,024	762,798	6,102,380	6,087,141	-	3,061,644	67%
<b>Total Revenue</b>	<b>9,190,024</b>	<b>768,750</b>	<b>6,124,650</b>	<b>6,102,560</b>	<b>-</b>	<b>3,065,374</b>	<b>67%</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>26,270</b>	<b>768,750</b>	<b>5,043,024</b>	<b>4,954,103</b>	<b>-</b>	<b>(5,016,754)</b>	
<b>Cash Balance</b>			<b>5,858,686</b>	<b>5,758,844</b>			

**Fund Purpose:**

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

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

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

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

Not applicable to this fund.

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

<b>Fund Name</b>	Sewage Debt Service Reserve	<b>Fund Number</b>	653
<b>Fund Type</b>	Enterprise	<b>Date Updated</b>	9/18/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	15,000	2,423	11,374	2,260	-	3,626	76%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>15,000</b>	<b>2,423</b>	<b>11,374</b>	<b>2,260</b>	<b>-</b>	<b>3,626</b>	<b>76%</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>15,000</b>	<b>2,423</b>	<b>11,374</b>	<b>2,260</b>	<b>-</b>	<b>3,626</b>	
<b>Cash Balance</b>			<b>4,123,007</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. A reconciliation of this account is done on a monthly basis.

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

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

<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>9/18/2017</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	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	155	0	154	1,351	-	1	100%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>155</b>	<b>0</b>	<b>154</b>	<b>1,351</b>	<b>-</b>	<b>1</b>	<b>100%</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>(51,533)</b>	<b>0</b>	<b>(51,533)</b>	<b>1,351</b>	<b>-</b>	<b>0</b>	
<b>Cash Balance</b>			<b>145</b>	<b>233,245</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 cash balance will be transferred to debt service fund #649 to be used for 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

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

<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>9/18/2017</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	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	50,000	2,176	17,134	73,672	-	32,866	34%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>50,000</b>	<b>2,176</b>	<b>17,134</b>	<b>73,672</b>	<b>-</b>	<b>32,866</b>	<b>34%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	250,000	-	-	-	-	250,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	2,760,364	-	1,837,393	6,971,408	1,058,202	(135,231)	105%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,010,364</b>	<b>-</b>	<b>1,837,393</b>	<b>6,971,408</b>	<b>1,058,202</b>	<b>114,769</b>	<b>96%</b>
<b>Net</b>	<b>(2,960,364)</b>	<b>2,176</b>	<b>(1,820,259)</b>	<b>(6,897,736)</b>	<b>(1,058,202)</b>	<b>(81,903)</b>	
<b>Cash Balance</b>			<b>1,066,097</b>	<b>7,012,306</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**  
**Monthly Financial Report**  
**August 31, 2017**

<b>Fund Name</b>	2013A Cost of Issuance Fund	<b>Fund Number</b>	664
<b>Fund Type</b>	Enterprise	<b>Date Updated</b>	9/18/2017
<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	-	-	-	26	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	26	-	-	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>	-	-	-	26	-	-	-
<b>Cash Balance</b>	-			4,533			

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

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

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



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

<b>Fund Name</b>	2015 Sewer Bond Issuance	<b>Fund Number</b>	666
<b>Fund Type</b>	Enterprise	<b>Date Updated</b>	9/18/2017
<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	-	-	-	106	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	<b>106</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>(2,394)</b>	-	-	
<b>Cash Balance</b>				<b>6,697</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.

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

<b>Fund Name</b>	Century Center	<b>Fund Number</b>	670
<b>Fund Type</b>	Enterprise	<b>Date Updated</b>	9/19/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	1,275,000	106,250	850,000	1,313,450	-	425,000	67%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	2,942,683	273,645	1,963,772	1,712,665	-	978,911	67%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	11,000	-	1,000	9,995	-	10,000	9%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>4,228,683</b>	<b>379,895</b>	<b>2,814,772</b>	<b>3,036,109</b>	<b>-</b>	<b>1,413,911</b>	<b>67%</b>
<b>Expenditures</b>							
Personnel	2,327,806	182,635	1,498,965	1,446,386	-	828,841	64%
Supplies	513,040	51,131	387,158	428,120	-	125,883	75%
Services	1,144,768	98,306	761,616	839,344	-	383,152	67%
Debt Service	-	-	-	-	-	-	0%
Capital	126,529	-	-	-	-	126,529	0%
Transfers Out	82,167	82,167	82,167	79,676	-	-	100%
<b>Total Expenditures</b>	<b>4,194,310</b>	<b>414,240</b>	<b>2,729,906</b>	<b>2,793,526</b>	<b>-</b>	<b>1,464,404</b>	<b>65%</b>
<b>Net</b>	<b>34,373</b>	<b>(34,345)</b>	<b>84,867</b>	<b>242,583</b>	<b>-</b>	<b>(50,494)</b>	
<b>Cash Balance</b>			<b>1,778,041</b>	<b>1,675,723</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:**

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

<b>Fund Name</b>	Century Center Capital	<b>Fund Number</b>	671
<b>Fund Type</b>	Enterprise	<b>Date Updated</b>	9/20/2017
<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	577	640	-	173	77%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>750</b>	<b>74</b>	<b>577</b>	<b>640</b>	<b>-</b>	<b>173</b>	<b>77%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	118,002	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>118,002</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>750</b>	<b>74</b>	<b>577</b>	<b>(117,362)</b>	<b>-</b>	<b>173</b>	
<b>Cash Balance</b>			<b>866,563</b>	<b>884,710</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:**

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

<b>Fund Name</b>	Century Center Energy Conservation Debt Svc	<b>Fund Number</b>	672
<b>Fund Type</b>	Enterprise	<b>Date Updated</b>	9/20/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	110,130	4	55,550	107,754	-	54,580	50%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	82,167	82,167	82,167	79,676	-	-	100%
<b>Total Revenue</b>	<b>192,297</b>	<b>82,171</b>	<b>137,717</b>	<b>187,430</b>	<b>-</b>	<b>54,580</b>	<b>72%</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>82,171</b>	<b>42,589</b>	<b>46,822</b>	<b>-</b>	<b>(42,589)</b>	
<b>Cash Balance</b>			<b>99,642</b>	<b>96,854</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/Variances Below:**  
This fund receives a federal interest rebate, transfers from Century Operating Fund (670), and a County hotel/motel tax allocation.

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

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

<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>9/15/2017</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	1,108	1,435	6,836	-	9,965	13%
Charges for Services	3,754,119	282,176	2,083,250	1,983,505	-	1,670,869	55%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	6,800	1,315	7,174	6,486	-	(374)	105%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	10,000	-	-	-	-	10,000	0%
Other Income	4,526,250	452,814	2,998,375	2,986,488	-	1,527,875	66%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>8,308,569</b>	<b>737,413</b>	<b>5,090,233</b>	<b>4,983,314</b>	<b>-</b>	<b>3,218,336</b>	<b>61%</b>
<b>Expenditures</b>							
Personnel	3,288,165	224,348	1,872,488	1,702,712	-	1,415,677	57%
Supplies	170,652	5,160	80,590	66,682	15,480	74,582	56%
Services	4,803,470	476,176	3,094,088	2,979,494	729,238	980,144	80%
Debt Service	15,656	1,045	10,860	8,356	2,714	2,081	87%
Capital	-	-	-	-	-	-	0%
Transfers Out	286,700	-	-	-	-	286,700	0%
<b>Total Expenditures</b>	<b>8,564,643</b>	<b>706,728</b>	<b>5,058,027</b>	<b>4,757,244</b>	<b>747,432</b>	<b>2,759,184</b>	<b>68%</b>
<b>Net</b>	<b>(256,074)</b>	<b>30,685</b>	<b>32,206</b>	<b>226,071</b>	<b>(747,432)</b>	<b>459,151</b>	
<b>Cash Balance</b>			<b>1,406,121</b>	<b>1,511,334</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 August we had 1,777 vehicle repairs. Average Fuel prices for Aug is \$1.90 for Unleaded and \$2.25 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 \$1.59. 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:**

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

<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>9/20/2017</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	85	610	846	-	290	68%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	286,700	-	-	-	-	286,700	0%
<b>Total Revenue</b>	<b>287,600</b>	<b>85</b>	<b>610</b>	<b>846</b>	<b>-</b>	<b>286,990</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	28,000	1,701	23,273	22,299	-	4,727	83%
Services	69,025	14,896	36,659	9,000	-	32,366	53%
Debt Service	-	-	-	-	-	-	0%
Capital	229,000	-	-	137,820	114,180	114,820	50%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>326,025</b>	<b>16,597</b>	<b>59,932</b>	<b>169,119</b>	<b>114,180</b>	<b>151,913</b>	<b>53%</b>
<b>Net</b>	<b>(38,425)</b>	<b>(16,512)</b>	<b>(59,322)</b>	<b>(168,273)</b>	<b>(114,180)</b>	<b>135,077</b>	
<b>Cash Balance</b>			<b>52,840</b>	<b>18,646</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.

**City of South Bend, Indiana  
Monthly Financial Report  
August 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>9/20/2017</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	1,945,346	1,478,342	-	982,245	66%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	42,000	5,354	32,276	26,912	-	9,724	77%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	606,643	-	36,642	13,615	-	570,001	6%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>3,576,234</b>	<b>246,533</b>	<b>2,014,264</b>	<b>1,518,869</b>	<b>-</b>	<b>1,561,970</b>	<b>56%</b>
<b>Expenditures</b>							
Personnel	268,799	21,242	178,798	135,406	-	90,001	67%
Supplies	21,062	1,351	8,824	8,760	5,575	6,663	68%
Services	3,297,725	86,727	2,120,537	1,299,904	55,146	1,122,042	66%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,587,586</b>	<b>109,320</b>	<b>2,308,159</b>	<b>1,444,070</b>	<b>60,721</b>	<b>1,218,706</b>	<b>66%</b>
<b>Net</b>	<b>(11,352)</b>	<b>137,213</b>	<b>(293,895)</b>	<b>74,799</b>	<b>(60,721)</b>	<b>343,264</b>	
<b>Cash Balance</b>			<b>4,313,399</b>	<b>4,600,004</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  
Monthly Financial Report  
August 31, 2017**

<b>Fund Name</b>	<b>Take Home Vehicle Police</b>	<b>Fund Number</b>	<b>278</b>
<b>Fund Type</b>	<b>Internal Service</b>	<b>Date Updated</b>	<b>9/19/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	37,290	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	7,000	930	5,267	3,868	-	1,733	75%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,360	320	880	37,290	-	480	65%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>8,360</b>	<b>1,250</b>	<b>6,147</b>	<b>78,448</b>	<b>-</b>	<b>2,213</b>	<b>74%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	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>100</b>	<b>972</b>	<b>53</b>	<b>-</b>	<b>9,028</b>	<b>10%</b>
<b>Net</b>	<b>(1,640)</b>	<b>1,150</b>	<b>5,176</b>	<b>78,394</b>	<b>-</b>	<b>(6,816)</b>	
<b>Cash Balance</b>			<b>758,027</b>	<b>719,867</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  
Monthly Financial Report  
August 31, 2017**

<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>9/20/2017</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	3,444,968	325,931	-	1,760,066	66%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,205,034</b>	<b>430,621</b>	<b>3,444,968</b>	<b>325,931</b>	<b>-</b>	<b>1,760,066</b>	<b>66%</b>
<b>Expenditures</b>							
Personnel	2,053,699	151,424	1,212,370	302,580	-	841,329	59%
Supplies	981,191	1,663	41,988	2,077	7,977	931,226	5%
Services	2,006,824	88,926	863,417	21,275	469,782	673,625	66%
Debt Service	163,320	7,715	87,107	-	-	76,213	53%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>5,205,034</b>	<b>249,728</b>	<b>2,204,882</b>	<b>325,931</b>	<b>477,759</b>	<b>2,522,393</b>	<b>52%</b>
<b>Net</b>	<b>-</b>	<b>180,893</b>	<b>1,240,086</b>	<b>-</b>	<b>(477,759)</b>	<b>(762,327)</b>	
<b>Cash Balance</b>			<b>1,240,086</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  
Monthly Financial Report  
August 31, 2017**

<b>Fund Name</b>	Self-Funded Employee Benefits	<b>Fund Number</b>	711
<b>Fund Type</b>	Internal Service	<b>Date Updated</b>	9/20/2017
<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	17,770,850	1,497,421	11,872,206	11,025,873	-	5,898,644	67%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	75,000	10,798	59,196	28,971	-	15,804	79%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	46,809	52,519	99,327	876,879	-	(52,518)	212%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>17,892,659</b>	<b>1,560,739</b>	<b>12,030,730</b>	<b>11,931,723</b>	<b>-</b>	<b>5,861,929</b>	<b>67%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	78,935	22,335	77,781	33,150	20,932	(19,779)	125%
Services	1,217,190	258,041	843,847	1,067,417	320,505	52,838	96%
Insurance	16,507,075	1,351,611	9,345,462	9,836,396	37,187	7,124,426	57%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>17,803,200</b>	<b>1,631,987</b>	<b>10,267,091</b>	<b>10,936,963</b>	<b>378,624</b>	<b>7,157,485</b>	<b>60%</b>
<b>Net</b>	<b>89,459</b>	<b>(71,248)</b>	<b>1,763,639</b>	<b>994,760</b>	<b>(378,624)</b>	<b>(1,295,556)</b>	
<b>Cash Balance</b>			<b>8,494,454</b>	<b>5,363,828</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  
Monthly Financial Report  
August 31, 2017**

<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>9/20/2017</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	-	-	-	70,758	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,800	310	1,868	1,563	-	932	67%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,800</b>	<b>310</b>	<b>1,868</b>	<b>72,322</b>	<b>-</b>	<b>932</b>	<b>67%</b>
<b>Expenditures</b>							
Personnel	45,000	3,518	39,542	21,815	-	5,458	88%
Supplies	-	-	-	-	-	-	0%
Services	39,105	309	4,672	15,856	11,000	23,433	40%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>84,105</b>	<b>3,827</b>	<b>44,214</b>	<b>37,671</b>	<b>11,000</b>	<b>28,891</b>	<b>66%</b>
<b>Net</b>	<b>(81,305)</b>	<b>(3,517)</b>	<b>(42,346)</b>	<b>34,651</b>	<b>(11,000)</b>	<b>(27,959)</b>	
<b>Cash Balance</b>			<b>244,207</b>	<b>303,933</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  
Monthly Financial Report  
August 31, 2017**

<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>9/19/2017</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	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	292	711	1,123	-	3,789	16%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	3,080	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>4,925,212</b>	<b>292</b>	<b>2,462,567</b>	<b>2,438,838</b>	<b>-</b>	<b>2,462,645</b>	<b>50%</b>
<b>Expenditures</b>							
Personnel	5,091,119	380,306	3,101,840	3,547,059	-	1,989,279	61%
Supplies	200	-	10	13	-	190	5%
Services	6,950	140	3,580	3,845	-	3,370	52%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>5,098,269</b>	<b>380,446</b>	<b>3,105,430</b>	<b>3,550,917</b>	<b>-</b>	<b>1,992,839</b>	<b>61%</b>
<b>Net</b>	<b>(173,057)</b>	<b>(380,154)</b>	<b>(642,863)</b>	<b>(1,112,079)</b>	<b>-</b>	<b>469,806</b>	
<b>Cash Balance</b>			<b>(475,291)</b>	<b>(639,775)</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  
Monthly Financial Report  
August 31, 2017**

<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>9/18/2017</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	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	929	2,557	3,150	-	1,943	57%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	15,000	120	14,489	3,273	-	511	97%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>6,223,679</b>	<b>1,049</b>	<b>3,120,636</b>	<b>3,003,798</b>	<b>-</b>	<b>3,103,043</b>	<b>50%</b>
<b>Expenditures</b>							
Personnel	6,415,689	507,705	4,102,650	4,299,931	-	2,313,039	64%
Supplies	800	-	-	67	-	800	0%
Services	7,400	181	3,641	3,782	-	3,759	49%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>6,423,889</b>	<b>507,885</b>	<b>4,106,291</b>	<b>4,303,780</b>	<b>-</b>	<b>2,317,598</b>	<b>64%</b>
<b>Net</b>	<b>(200,210)</b>	<b>(506,836)</b>	<b>(985,655)</b>	<b>(1,299,982)</b>	<b>-</b>	<b>785,445</b>	
<b>Cash Balance</b>			<b>(193,102)</b>	<b>(142,563)</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  
Monthly Financial Report  
August 31, 2017**

<b>Fund Name</b>	City Cemetery	<b>Fund Number</b>	730
<b>Fund Type</b>	Trust & Agency	<b>Date Updated</b>	9/19/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	280	36	202	166	-	78	72%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>280</b>	<b>36</b>	<b>202</b>	<b>166</b>	<b>-</b>	<b>78</b>	<b>72%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	6,000	-	-	-	599	5,401	10%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>6,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>599</b>	<b>5,401</b>	<b>10%</b>
<b>Net</b>	<b>(5,720)</b>	<b>36</b>	<b>202</b>	<b>166</b>	<b>(599)</b>	<b>(5,323)</b>	
<b>Cash Balance</b>			<b>29,005</b>	<b>28,708</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**  
**Monthly Financial Report**  
**August 31, 2017**

<b>Fund Name</b>	TIF - River West Development Area (Airport)	<b>Fund Number</b>	324
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<b>Fund Type</b>	Tax Increment Financing	<b>Date Updated</b>	9/21/2017
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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	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	243,829	39,913	197,062	177,565	-	46,767	81%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	4,919,137	4,335	585,157	574,824	-	4,333,980	12%
Transfers In	29,000	3,412	18,870	12,513	-	10,130	65%
<b>Total Revenue</b>	<b>23,638,324</b>	<b>47,660</b>	<b>10,108,171</b>	<b>10,732,854</b>	<b>-</b>	<b>13,530,153</b>	<b>43%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	4,460,398	217,613	853,834	456,870	2,574,993	1,031,571	77%
Debt Service	8,182,682	100,000	7,421,516	5,575,671	-	761,166	91%
Capital	26,975,807	493,796	4,419,032	8,135,411	9,086,083	13,470,693	50%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>39,618,887</b>	<b>811,409</b>	<b>12,694,382</b>	<b>14,167,951</b>	<b>11,661,076</b>	<b>15,263,429</b>	<b>61%</b>
<b>Net</b>	<b>(15,980,563)</b>	<b>(763,749)</b>	<b>(2,586,210)</b>	<b>(3,435,098)</b>	<b>(11,661,076)</b>	<b>(1,733,277)</b>	
<b>Cash Balance</b>			<b>29,938,411</b>	<b>29,293,300</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: \$244K for Ameriplex; \$266K for Chet Waggoner Drive; \$222K for Coal Line Trail; \$650K for Four Winds Field Planning Area Improvements; \$348K for Fire Station #4; \$244K for Ignition Park Infrastructure; \$418K for JMS Building; \$140K LaSalle Building; \$686K Nello; \$226K Patel Hotel & Plaza; \$46K Southeast Master Plan and \$886K for Western Avenue Streetscape.

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

<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>	9/21/2017
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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	22,000	2,664	14,003	8,934	-	7,997	64%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>442,000</b>	<b>2,664</b>	<b>212,154</b>	<b>291,743</b>	<b>-</b>	<b>229,846</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>(986,292)</b>	<b>2,664</b>	<b>209,349</b>	<b>280,822</b>	<b>(515,729)</b>	<b>(679,913)</b>	
<b>Cash Balance</b>			<b>2,170,408</b>	<b>1,787,646</b>			

**Fund Purpose:**

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

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

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

Major projects committed thus far in 2017 are: City Cemetery Project.



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

<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>	9/21/2017
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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	206	1,166	962	-	540	68%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	195,308	10,125	79,842	82,730	-	115,466	41%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>197,014</b>	<b>10,331</b>	<b>81,008</b>	<b>83,692</b>	<b>-</b>	<b>116,006</b>	<b>41%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	10,342	1,461	5,196	2,253	-	5,146	50%
Services	147,824	11,150	83,938	81,739	-	63,886	57%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>158,166</b>	<b>12,611</b>	<b>89,134</b>	<b>83,992</b>	<b>-</b>	<b>69,032</b>	<b>56%</b>
<b>Net</b>	<b>38,848</b>	<b>(2,280)</b>	<b>(8,126)</b>	<b>(301)</b>	<b>-</b>	<b>46,974</b>	
<b>Cash Balance</b>			<b>178,684</b>	<b>208,516</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  
Monthly Financial Report  
August 31, 2017**

<b>Fund Name</b>	<b>TIF - River East Development Area (NE Dev)</b>	<b>Fund Number</b>	<b>429</b>
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<b>Fund Type</b>	<b>Tax Increment Financing</b>	<b>Date Updated</b>	<b>9/21/2017</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	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	350	-	5,950	29%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	72,000	9,998	53,364	44,258	-	18,636	74%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	156,067	151,941	156,065	-	-	2	100%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>3,236,467</b>	<b>161,939</b>	<b>1,639,926</b>	<b>1,215,587</b>	<b>-</b>	<b>1,596,541</b>	<b>51%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	608,649	26,566	209,781	30,950	147,384	251,484	59%
Debt Service	-	-	-	-	-	-	0%
Capital	9,994,047	102,481	1,191,402	1,007,051	1,936,196	6,866,450	31%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>10,602,696</b>	<b>129,047</b>	<b>1,401,182</b>	<b>1,038,001</b>	<b>2,083,580</b>	<b>7,117,934</b>	<b>33%</b>
<b>Net</b>	<b>(7,366,229)</b>	<b>32,892</b>	<b>238,743</b>	<b>177,586</b>	<b>(2,083,580)</b>	<b>(5,521,392)</b>	
<b>Cash Balance</b>			<b>8,114,393</b>	<b>7,747,453</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.

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

<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>	9/21/2017
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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	48,000	8,635	39,255	34,573	-	8,745	82%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	1,468,127	598	1,466,348	-	-	1,779	100%
<b>Total Revenue</b>	<b>3,916,127</b>	<b>9,233</b>	<b>2,722,427</b>	<b>1,286,187</b>	<b>-</b>	<b>1,193,700</b>	<b>70%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,351,554	-	49,117	244,866	21,662	1,280,775	5%
Debt Service	-	-	-	-	-	-	0%
Capital	5,565,872	10,774	269,864	2,085,993	597,254	4,698,754	16%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>6,917,426</b>	<b>10,774</b>	<b>318,981</b>	<b>2,330,860</b>	<b>618,916</b>	<b>5,979,529</b>	<b>14%</b>
<b>Net</b>	<b>(3,001,299)</b>	<b>(1,542)</b>	<b>2,403,446</b>	<b>(1,044,672)</b>	<b>(618,916)</b>	<b>(4,785,828)</b>	
<b>Cash Balance</b>			<b>7,025,333</b>	<b>5,050,706</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..

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

<b>Fund Name</b>	TIF - Southside Development #3	<b>Fund Number</b>	432
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<b>Fund Type</b>	Tax Increment Financing	<b>Date Updated</b>	9/21/2017
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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	8,520	-	8,519	29,352	-	1	100%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>8,520</b>	<b>-</b>	<b>8,519</b>	<b>29,352</b>	<b>-</b>	<b>1</b>	<b>100%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	3,961,668	-	3,961,667	489,503	-	1	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	917,127	598	905,117	-	-	12,010	99%
<b>Total Expenditures</b>	<b>4,878,795</b>	<b>598</b>	<b>4,866,784</b>	<b>489,503</b>	<b>-</b>	<b>12,011</b>	<b>100%</b>
<b>Net</b>	<b>(4,870,275)</b>	<b>(598)</b>	<b>(4,858,265)</b>	<b>(460,150)</b>	<b>-</b>	<b>(12,010)</b>	
<b>Cash Balance</b>			<b>-</b>	<b>4,842,245</b>			

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

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

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

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

<b>Fund Name</b>	TIF - Douglas Road	<b>Fund Number</b>	435
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<b>Fund Type</b>	Tax Increment Financing	<b>Date Updated</b>	9/21/2017
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	327,108	-	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	1,100	277	695	521	-	405	63%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>328,208</b>	<b>277</b>	<b>218,975</b>	<b>231,810</b>	<b>-</b>	<b>109,233</b>	<b>67%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	8,608	-	-	-	4,200	4,408	49%
Debt Service	335,608	185,608	335,608	140,000	-	-	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>344,216</b>	<b>185,608</b>	<b>335,608</b>	<b>140,000</b>	<b>4,200</b>	<b>4,408</b>	<b>99%</b>
<b>Net</b>	<b>(16,008)</b>	<b>(185,331)</b>	<b>(116,633)</b>	<b>91,810</b>	<b>(4,200)</b>	<b>104,825</b>	
<b>Cash Balance</b>			<b>40,100</b>	<b>243,476</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. Final payment on debt to Major Moves made in August. Staff to review needs in the area and appropriate use of remaining cash.

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

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

<b>Fund Name</b>	TIF - River East Residential (NE Res)	<b>Fund Number</b>	436
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<b>Fund Type</b>	Tax Increment Financing	<b>Date Updated</b>	9/21/2017
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	3,298,403	-	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	60,446	2,978,035	2,920,589	-	187,295	94%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,430,231</b>	<b>60,446</b>	<b>2,978,035</b>	<b>2,920,589</b>	<b>-</b>	<b>452,196</b>	<b>87%</b>
<b>Net</b>	<b>(129,328)</b>	<b>(60,446)</b>	<b>(657,272)</b>	<b>(646,079)</b>	<b>-</b>	<b>527,944</b>	
<b>Cash Balance</b>			<b>1,739,081</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  
August 31, 2017**

<b>Fund Name</b>	<b>Redevelopment General</b>	<b>Fund Number</b>	<b>433</b>
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<b>Fund Type</b>	<b>Redevelopment</b>	<b>Date Updated</b>	<b>9/21/2017</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	-	-	-	-	-	-	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	55	51	-	80	41%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>135</b>	<b>9</b>	<b>55</b>	<b>51</b>	<b>-</b>	<b>80</b>	<b>41%</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>(1,077)</b>	<b>51</b>	<b>-</b>	<b>(3,288)</b>	
<b>Cash Balance</b>			<b>7,376</b>	<b>8,753</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  
August 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>	9/21/2017
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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	252,625	-	-	-	100%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	50,000	441	8,828	12,938	-	41,172	18%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>302,625</b>	<b>253,066</b>	<b>261,453</b>	<b>12,938</b>	<b>-</b>	<b>41,172</b>	<b>86%</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>253,066</b>	<b>(1,538,547)</b>	<b>(129,975)</b>	<b>-</b>	<b>(358,828)</b>	
<b>Cash Balance</b>			<b>611,875</b>	<b>2,143,332</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  
August 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>9/21/2017</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	-	-	-	-	-	-	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	473	2,684	2,211	-	1,216	69%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>3,900</b>	<b>473</b>	<b>2,684</b>	<b>2,211</b>	<b>-</b>	<b>1,216</b>	<b>69%</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>473</b>	<b>2,684</b>	<b>2,211</b>	<b>-</b>	<b>(48,784)</b>	
<b>Cash Balance</b>			<b>385,779</b>	<b>381,832</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**  
**August 31, 2017**

<b>Fund Name</b>	Industrial Revolving Fund	<b>Fund Number</b>	754
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<b>Fund Type</b>	Redevelopment	<b>Date Updated</b>	9/20/2017
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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	192,000	7,961	68,914	-	-	123,086	36%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	31,824	-	4,824	-	-	27,000	15%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>223,824</b>	<b>7,961</b>	<b>73,738</b>	<b>-</b>	<b>-</b>	<b>150,086</b>	<b>33%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	142,000	10,038	55,606	-	-	86,394	39%
Debt Service	15,000	776	5,427	-	-	9,573	36%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>157,000</b>	<b>10,814</b>	<b>61,033</b>	<b>-</b>	<b>-</b>	<b>95,967</b>	<b>39%</b>
<b>Net</b>	<b>66,824</b>	<b>(2,853)</b>	<b>12,705</b>	<b>-</b>	<b>-</b>	<b>54,119</b>	
<b>Cash Balance</b>			<b>2,812,585</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  
August 31, 2017**

<b>Fund Name</b>	Redevelopment Bond - Airport Taxable	<b>Fund Number</b>	315
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<b>Fund Type</b>	Debt Service	<b>Date Updated</b>	9/21/2017
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	14,000	1,278	7,252	6,036	-	6,748	52%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>14,000</b>	<b>1,278</b>	<b>7,252</b>	<b>6,036</b>	<b>-</b>	<b>6,748</b>	<b>52%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	14,000	1,278	7,060	4,685	-	6,940	50%
<b>Total Expenditures</b>	<b>14,000</b>	<b>1,278</b>	<b>7,060</b>	<b>4,685</b>	<b>-</b>	<b>6,940</b>	<b>50%</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**  
**August 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>	9/20/2017
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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	633	3,590	2,958	-	1,410	72%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,000</b>	<b>633</b>	<b>3,590</b>	<b>2,958</b>	<b>-</b>	<b>1,410</b>	<b>72%</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>633</b>	<b>3,590</b>	<b>2,958</b>	<b>-</b>	<b>1,410</b>	
<b>Cash Balance</b>			<b>516,057</b>	<b>510,777</b>			

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

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

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

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

<b>Fund Name</b>	Redevelopment Bond - Palais Royale	<b>Fund Number</b>	328
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<b>Fund Type</b>	Debt Service	<b>Date Updated</b>	9/21/2017
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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	20,000	2,135	12,131	10,085	-	7,869	61%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>20,000</b>	<b>2,135</b>	<b>12,131</b>	<b>10,085</b>	<b>-</b>	<b>7,869</b>	<b>61%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	15,000	2,135	11,811	7,828	-	3,189	79%
<b>Total Expenditures</b>	<b>15,000</b>	<b>2,135</b>	<b>11,811</b>	<b>7,828</b>	<b>-</b>	<b>3,189</b>	<b>79%</b>
<b>Net</b>	<b>5,000</b>	<b>-</b>	<b>320</b>	<b>2,257</b>	<b>-</b>	<b>4,680</b>	
<b>Cash Balance</b>			<b>1,735,840</b>	<b>1,735,840</b>			

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

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

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

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

<b>Fund Name</b>	South Bend Redevelopment Authority	<b>Fund Number</b>	752
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<b>Fund Type</b>	Debt Service	<b>Date Updated</b>	9/20/2017
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,500	222	1,775	-	-	725	71%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	3,866,169	1,484,000	3,690,500	-	-	175,669	95%
<b>Total Revenue</b>	<b>3,868,669</b>	<b>1,484,222</b>	<b>3,692,275</b>	<b>-</b>	<b>-</b>	<b>176,394</b>	<b>95%</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>(734,736)</b>	<b>1,484,222</b>	<b>606,625</b>	<b>-</b>	<b>-</b>	<b>(1,341,361)</b>	
<b>Cash Balance</b>			<b>1,839,395</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  
August 31, 2017**

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

**Fund Type** Debt Service **Date Updated** 9/21/2017

**Control** Redevelopment Commission Controlled Funds

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<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	2,500	282	1,707	-	-	793	68%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	854,784	856,500	856,500	-	-	(1,716)	100%
<b>Total Revenue</b>	<b>857,284</b>	<b>856,782</b>	<b>858,207</b>	<b>-</b>	<b>-</b>	<b>(923)</b>	<b>100%</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>1,500</b>	<b>856,782</b>	<b>463,423</b>	<b>-</b>	<b>-</b>	<b>(461,923)</b>	
<b>Cash Balance</b>			<b>2,571,863</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/Variiances Below:**  
City lease rental payments are received from the River West TIF Fund (324). The Smarts Streets project converted a number of downtown streets from one-way to two-way traffic and added amenities such as larger sidewalks, bicycle lanes, street trees to increase the attractiveness and economic vitality of the downtown area.

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

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

<b>Fund Name</b>	<b>Erskine Village Debt Service</b>	<b>Fund Number</b>	<b>758</b>
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<b>Fund Type</b>	<b>Debt Service</b>	<b>Date Updated</b>	<b>9/21/2017</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	-	-	-	-	-	-	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	-	-	0	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/Variations Below:**

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