



Period Ending: September 30, 2017

Issued By: Controller

City of South Bend

Monthly Departmental Financial Report

Page	Contents
2	Narrative
3	Summaries
7	Fund Guide
8	General Fund Departments
22	Special Revenue Funds
60	Debt Service/Capital Project Funds
77	Enterprise Funds
102	Internal Service Funds
109	Trust Funds
112	Redevelopment Commission Funds

Distribution

Mayor
Chief of Staff
Deputy Chief of Staff
Common Council
Department Heads
Fiscal Officers

Pete Buttigieg
Laura O'Sullivan
Suzanna Fritzberg

September 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 September 30, 2017, total revenue for the year was \$256,008,701, 75% of estimated revenue. As of September 30, 2016, total revenue received was \$207,779,899 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 September 30, 2017, total expenditures were \$233,955,188 and outstanding encumbrances were \$39,328,835, a total of \$273,284,023 which represents 66% 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 57% of the amended expenditure budget at the end of the period. Total expenditures, excluding encumbrances, were \$208,159,697 as of September 30, 2016.

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

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

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

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

Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
Internal Service							
	222 Central Services	8,308,569	611,840	5,702,073	5,597,670	2,606,496	69%
	224 Central Services Capital	287,600	286,760	287,370	879	230	100%
	226 Liability Insurance	3,576,234	244,966	2,259,230	1,711,586	1,317,004	63%
	278 Take Home Vehicle Police	8,360	922	7,069	87,718	1,291	85%
	279 IT / Innovation / 311 Call Center	5,205,034	430,621	3,875,589	363,179	1,329,445	74%
	711 Self-Funded Employee Benefits	17,892,659	1,488,470	13,519,200	13,407,980	4,373,459	76%
	713 Unemployment Compensation	2,800	221	2,089	84,683	711	75%
	Internal Service Total	35,281,256	3,063,800	25,652,620	21,253,695	9,628,636	73%
Trust & Agency							
	701 Firefighters Pension	4,925,212	2,458,856	4,921,423	4,870,474	3,789	100%
	702 Police Pension	6,223,679	3,100,921	6,221,557	5,998,577	2,122	100%
	730 City Cemetery	280	26	228	200	52	81%
	Trust & Agency Total	11,149,171	5,559,803	11,143,208	10,869,252	5,963	100%
City Funds Total		295,115,645	51,967,048	229,195,891	191,150,827	65,919,754	78%
Redevelopment Commission Controlled Funds							
Tax Increment Financing							
	324 TIF - River West Development Area (Airport)	23,789,389	600,265	10,708,436	11,075,014	13,080,953	45%
	422 TIF - West Washington	442,000	1,952	214,107	293,869	227,893	48%
	425 TIF - Leighton Plaza (Redevelop Retail)	197,014	7,249	88,257	94,296	108,757	45%
	429 TIF - River East Development Area (NE Dev)	3,236,467	7,377	1,647,303	1,290,058	1,589,164	51%
	430 TIF - Southside Development #1	3,916,127	6,328	2,728,754	1,292,915	1,187,373	70%
	432 TIF - Southside Development #3	8,520	-	8,519	35,110	1	100%
	435 TIF - Douglas Road	328,208	36	219,010	232,100	109,198	67%
	436 TIF - River East Residential (NE Res)	3,300,903	-	2,320,763	2,274,510	980,140	70%
	Tax Increment Financing Total	35,218,628	623,207	17,935,150	16,587,873	17,283,478	51%
Redevelopment							
	433 Redevelopment General	135	7	62	61	73	46%
	439 Certified Technology Park	302,625	397	261,849	15,487	40,776	87%
	454 Airport Urban Enterprise Zone	3,900	347	3,031	2,665	869	78%
	754 Industrial Revolving Fund	223,824	-	73,738	-	150,086	33%
	Redevelopment Total	530,484	750	338,680	18,213	191,804	64%
Debt Service							
	315 Redevelopment Bond - Airport Taxable	14,000	935	8,187	7,272	5,813	58%
	317 Coveleski Debt Service Reserve	5,000	464	4,055	3,565	945	81%
	328 Redevelopment Bond - Palais Royale	20,000	1,583	13,694	12,150	6,306	68%
	752 South Bend Redevelopment Authority	3,868,669	400	3,692,675	-	175,994	95%
	756 Smart Streets Debt Service	857,284	381	858,588	-	(1,304)	100%
	758 Erskine Village Debt Service	3,961,782	-	3,961,781	-	1	100%
	Debt Service Total	8,726,735	3,743	8,538,980	22,986	187,755	98%
Redevelopment Commission Controlled Funds Total		44,475,847	627,701	26,812,810	16,629,072	17,663,037	60%
Grand Total		339,591,492	52,594,748	256,008,701	207,779,899	83,582,791	75%

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

Fund Type	Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget*
	641 Sewage Works Operations	44,542,335	2,845,976	27,793,553	25,999,067	4,640,799	12,107,983	73%
	642 Sewage Works Capital	8,040,455	286,199	3,547,308	3,405,952	1,518,872	2,974,274	63%
	643 Sewage Works Reserve Operations & Maint.	30,000	4,640	38,429	25,160	-	(8,429)	128%
	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	190,669	2,028,061	8,544,654	867,533	114,769	96%
	664 2013A Cost of Issuance Fund	-	-	-	4,538	-	-	0%
	666 2015 Sewer Bond Issuance	-	-	-	9,205	-	-	0%
	670 Century Center	4,194,310	314,078	3,043,983	3,112,656	-	1,150,327	73%
	671 Century Center Capital	-	-	-	118,002	-	-	0%
	672 Century Center Energy Conservation Debt Svc	192,297	-	95,128	140,609	-	97,169	49%
	Enterprise Total	112,943,300	6,323,487	64,797,801	68,594,217	9,568,981	38,576,519	66%
Internal Service								
	222 Central Services	8,564,643	844,083	5,902,110	5,346,662	500,554	2,161,979	75%
	224 Central Services Capital	326,025	114,180	174,112	206,190	6,255	145,658	55%
	226 Liability Insurance	3,587,586	150,740	2,458,900	1,650,828	41,069	1,087,617	70%
	278 Take Home Vehicle Police	10,000	-	972	53	-	9,028	10%
	279 IT / Innovation / 311 Call Center	5,205,034	181,011	2,385,893	363,359	457,644	2,361,947	55%
	711 Self-Funded Employee Benefits	17,803,200	1,049,110	11,316,201	11,875,490	343,655	6,143,344	65%
	713 Unemployment Compensation	84,105	5,733	49,947	46,685	11,000	23,158	72%
	Internal Service Total	35,580,593	2,344,857	22,288,133	19,489,267	1,360,178	11,932,281	66%
Trust & Agency								
	701 Firefighters Pension	5,098,269	380,376	3,485,806	3,953,060	-	1,612,463	68%
	702 Police Pension	6,423,889	507,795	4,614,086	4,822,481	-	1,809,803	72%
	730 City Cemetery	6,000	-	-	-	599	5,401	10%
	Trust & Agency Total	11,528,158	888,170	8,099,892	8,775,540	599	3,427,667	70%
City Funds Total		333,404,535	22,779,871	197,562,687	185,414,845	24,489,363	111,352,485	67%
Redevelopment Commission Controlled Funds								
Tax Increment Financing								
	324 TIF - River West Development Area (Airport)	39,618,887	1,119,086	13,813,468	14,988,181	11,515,806	14,289,613	64%
	422 TIF - West Washington	1,428,292	65,778	68,583	11,527	449,951	909,758	36%
	425 TIF - Leighton Plaza (Redevelop Retail)	158,166	7,484	96,618	94,595	-	61,548	61%
	429 TIF - River East Development Area (NE Dev)	10,602,696	76,124	1,477,306	1,043,184	2,069,545	7,055,844	33%
	430 TIF - Southside Development #1	6,917,426	33,396	352,377	2,898,547	799,970	5,765,079	17%
	432 TIF - Southside Development #3	4,878,795	-	4,866,784	489,503	-	12,011	100%
	435 TIF - Douglas Road	344,216	-	335,608	140,000	4,200	4,408	99%
	436 TIF - River East Residential (NE Res)	3,430,231	186,218	3,164,253	2,920,589	-	265,978	92%
	Tax Increment Financing Total	67,378,709	1,488,086	24,174,997	22,586,126	14,839,472	28,364,240	58%
Redevelopment								
	433 Redevelopment General	4,500	-	1,133	-	-	3,367	25%
	439 Certified Technology Park	2,200,000	-	1,800,000	142,913	-	400,000	82%
	454 Airport Urban Enterprise Zone	50,000	-	-	-	-	50,000	0%
	754 Industrial Revolving Fund	157,000	-	61,033	-	-	95,967	39%
	Redevelopment Total	2,411,500	-	1,862,166	142,913	-	549,334	77%
Debt Service								
	315 Redevelopment Bond - Airport Taxable	14,000	935	7,995	5,921	-	6,005	57%
	328 Redevelopment Bond - Palais Royale	15,000	1,563	13,373	9,893	-	1,627	89%
	752 South Bend Redevelopment Authority	4,603,405	1,475,853	4,561,503	-	-	41,902	99%
	756 Smart Streets Debt Service	855,784	854,784	1,249,569	-	-	(393,785)	146%
	758 Erskine Village Debt Service	4,522,918	-	4,522,898	-	-	20	100%
	Debt Service Total	10,011,107	2,333,136	10,355,338	15,814	-	(344,231)	103%
Redevelopment Commission Controlled Funds Total		79,801,316	3,821,222	36,392,501	22,744,852	14,839,472	28,569,343	64%
Grand Total		413,205,851	26,601,093	233,955,188	208,159,697	39,328,835	139,921,828	66%

* Includes year to date expenditures and encumbrances

Page # General Fund

- 8 101-0101 Mayor
- 9 101-0104 311 Call Center
- 10 101-0201 City Clerk
- 11 101-0301 Common Council
- 12 101-0302 WNIT Contract
- 13 101-0401 Admn Finance
- 14 101-0404 Morris PAC
- 15 101-0405 Palais Royale
- 16 101-0501 Legal
- 17 101-0602 Engineering
- 18 101-0801 Police
- 19 101-0901 Fire
- 20 101-1008 Human Rights
- 21 101-1201 Code Enforce

Special Revenue Funds

- 22 102 Rainy Day
- 23 103 Excess Levy
- 24 201 Parks & Recreation
- 25 202 Motor Vehicle Highway
- 26 203 Recreation Nonreverting
- 27 209 Studebaker-Oliver Reverting Grants
- 28 210 Economic Development State Grants
- 29 211 Department of Community Investment (DCI)
- 30 212 Dept of Community Investment Grants
- 31 216 Police State Seizures
- 32 217 Gift, Donation, Bequest
- 33 218 Police Curfew Violations
- 34 219 Unsafe Building
- 35 220 Law Enforcement Continuing Education
- 36 221 Landlord Registration
- 37 227 Loss Recovery
- 38 244 Emergency Phone System
- 39 249 Public Safety LOIT
- 40 251 Local Roads & Streets
- 41 252 Excess Welfare Distribution
- 42 257 LOIT Special Distribution
- 43 258 Human Rights Federal Grant
- 44 265 Local Road & Bridge Grant
- 45 271 Eastrace Waterway
- 46 273 Morris PAC / Palais Royale Marketing
- 47 280 Police Block Grants
- 48 281 Economic Develop Commission-Revenue Bonds
- 49 289 HAZMAT
- 50 291 Indiana River Rescue
- 51 292 Police Grants
- 52 294 Regional Police Academy
- 53 295 COPS MORE Grant
- 54 299 Police Federal Drug Enforcement
- 55 404 County Option Income Tax
- 56 408 Economic Development Income Tax
- 57 410 Urban Development Action Grant
- 58 655 Project Releaf
- 59 705 Police K-9 Unit

Debt Service/Capital Project Funds

- 60 313 Football Hall of Fame Debt Service
- 61 755 South Bend Building Corp
- 62 757 Parks Bond Debt Service
- 63 377 Professional Sports Development
- 64 401 Coveleski Stadium Capital
- 65 403 Zoo Endowment
- 66 405 Park Nonreverting Capital
- 67 406 Cumulative Capital Development
- 68 407 Cumulative Capital Improvement
- 69 412 Major Moves Construction
- 70 416 Morris Performing Arts Center Capital
- 71 434 Community Revitalization Enhancement District
- 72 450 Palais Royale Historic Preservation
- 73 677 Football Hall of Fame Capital
- 74 750 Equipment/Vehicle Leasing
- 75 751 Parks Bond Capital
- 76 753 Smart Streets Bond Capital

Page # Enterprise Funds

- 77 287 Emergency Medical Services Capital
- 78 288 Emergency Medical Services Operating
- 79 600 Consolidated Building Fund
- 80 601 Parking Garages
- 81 610 Solid Waste Operations
- 82 611 Solid Waste Capital
- 83 620 Water Works Operations
- 84 622 Water Works Capital
- 85 624 Water Works Customer Deposit
- 86 625 Water Works Sinking
- 87 626 Water Works Bond Reserve
- 88 629 Water Works Reserve Operations & Maintenance
- 89 640 Sewer Repair Insurance
- 90 641 Sewage Works Operations
- 91 642 Sewage Works Capital
- 92 643 Sewage Works Reserve Operations & Maint.
- 93 649 Sewage Sinking
- 94 653 Sewage Debt Service Reserve
- 95 659 Sewer Bond 2011
- 96 661 Sewer Bond 2012
- 97 664 2013A Cost of Issuance Fund
- 98 666 2015 Sewer Bond Issuance
- 99 670 Century Center
- 100 671 Century Center Capital
- 101 672 Century Center Energy Conservation Debt Svc

Internal Service Funds

- 102 222 Central Services
- 103 224 Central Services Capital
- 104 226 Liability Insurance
- 105 278 Take Home Vehicle Police
- 106 279 IT / Innovation / 311 Call Center
- 107 711 Self-Funded Employee Benefits
- 108 713 Unemployment Compensation

Trust Funds

- 109 701 Firefighters Pension
- 110 702 Police Pension
- 111 730 City Cemetery

Redevelopment Commission Funds

- 112 324 TIF - River West Development Area (Airport)
- 113 422 TIF - West Washington
- 114 425 TIF - Leighton Plaza (Redevelop Retail)
- 115 429 TIF - River East Development Area (NE Dev)
- 116 430 TIF - Southside Development #1
- 117 432 TIF - Southside Development #3
- 118 435 TIF - Douglas Road
- 119 436 TIF - River East Residential (NE Res)
- 120 433 Redevelopment General
- 121 439 Certified Technology Park
- 122 454 Airport Urban Enterprise Zone
- 123 754 Industrial Revolving Fund
- 124 315 Redevelopment Bond - Airport Taxable
- 125 317 Coveleski Debt Service Reserve
- 126 328 Redevelopment Bond - Palais Royale
- 127 752 South Bend Redevelopment Authority
- 128 756 Smart Streets Debt Service
- 129 758 Erskine Village Debt Service
- 130 759 Eddy Street Commons Capital
- 131 760 Eddy Street Commons Debt Service

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

Department Name	Mayor's Office	Fund/Dept No.	101-0101
Fund Type	General Fund	Date Updated	10/20/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	872,323	72,597	589,396	484,475	-	282,927	68%
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	610	-	530	12%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	872,923	72,597	589,466	485,085	-	283,457	68%
Expenditures							
Personnel	704,849	54,496	464,272	440,396	-	240,577	66%
Supplies	3,119	183	940	1,045	200	1,979	37%
Services	163,755	17,809	123,260	43,203	-	40,495	75%
Debt Service	1,200	109	994	441	-	206	83%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	872,923	72,597	589,466	485,085	200	283,258	68%
Net	-	-	-	-	(200)	200	
Cash Balance							

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

Department Purpose:

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

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

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

Explain Significant Spending on Capital Projects Below:

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

Department Name	311 Call Center	Fund/Dept No.	101-0104
Fund Type	General Fund	Date Updated	10/20/2017
Control	City Funds		

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

Department Purpose:

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

Explain Significant Revenue and Expenditure Changes/Variiances Below:

Explain Significant Spending on Capital Projects Below:

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

Department Name	City Clerk	Fund/Dept No.	101-0201
Fund Type	General Fund	Date Updated	10/20/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	536,216	39,439	341,185	290,502	-	195,031	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	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	536,216	39,439	341,185	290,502	-	195,031	64%
Expenditures							
Personnel	349,234	26,478	238,814	227,162	-	110,420	68%
Supplies	7,800	43	2,432	6,356	1,095	4,273	45%
Services	179,182	12,918	99,939	56,984	33,870	45,373	75%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	536,216	39,439	341,185	290,502	34,965	160,066	70%
Net	-	-	-	-	(34,965)	34,965	
Cash Balance							

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

Department Purpose:

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

We accomplish our mission by:

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

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

Expenditures are in line with budgeted expectations for 2017, encumbrances from 2016 account for the large differences. Funds were encumbered in 2016 to pay for Granicus software for Boards and Commissions (PO: \$6450, YTD Spent: \$4950), Dictation Services for past and current meetings (PO: \$4,000, YTD Spent: \$3,100), 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: \$6,460.90), Legal Representation (PO: \$2,800, YTD Spent: \$1437.5), and Legal Advertising (POs: \$20,000, YTD Spent: \$7,782.12).

Explain Significant Spending on Capital Projects Below:

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

Department Name	Common Council	Fund/Dept No.	101-0301
Fund Type	General Fund	Date Updated	10/20/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	571,148	39,952	336,273	347,541	-	234,875	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	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	571,148	39,952	336,273	347,541	-	234,875	59%
Expenditures							
Personnel	304,402	23,187	212,188	210,736	112	92,102	70%
Supplies	4,503	105	1,963	6,223	202	2,338	48%
Services	262,243	16,661	122,123	130,582	96,096	44,024	83%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	571,148	39,952	336,273	347,541	96,411	138,464	76%
Net	-	-	-	-	(96,411)	96,411	
Cash Balance							

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

Department Purpose:

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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
September 30, 2017**

Department Name	WNIT Contract	Fund/Dept No.	101-0302
Fund Type	General Fund	Date Updated	10/18/2017
Control	City Funds		

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

Department Purpose:

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

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

Explain Significant Spending on Capital Projects Below:

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

Department Name	Administration & Finance	Fund/Dept No.	101-0401
Fund Type	General Fund	Date Updated	10/20/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	2,464,047	187,406	1,774,557	1,284,611	-	689,490	72%
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%
Total Revenue	2,476,351	187,406	1,786,819	1,300,775	-	689,532	72%
Expenditures							
Personnel	2,053,815	160,280	1,458,105	1,160,125	-	595,710	71%
Supplies	25,158	647	20,190	17,363	1,762	3,207	87%
Services	392,299	26,062	304,508	119,480	28,341	59,450	85%
Debt Service	5,079	418	4,016	3,807	-	1,063	79%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,476,351	187,406	1,786,819	1,300,775	30,103	659,429	73%
Net	-	-	-	-	(30,103)	30,103	
Cash Balance							

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

Department Purpose:

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

Explain Significant Revenue, Expenditure and Staffing Changes/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
September 30, 2017**

Department Name	Morris Performing Arts Center	Fund/Dept No.	101-0404
Fund Type	General Fund	Date Updated	10/17/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	294,394	(1,849)	(50,230)	(248,450)	-	344,624	-17%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	488,000	6,296	299,686	405,906	-	188,314	61%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	488,645	54,495	327,792	603,803	-	160,853	67%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,271,039	58,942	577,248	761,258	-	693,791	45%
Expenditures							
Personnel	510,299	33,743	322,833	553,141	-	187,466	63%
Supplies	7,697	55	3,472	9,637	2,072	2,153	72%
Services	753,043	25,144	250,943	198,481	4,766	497,333	34%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,271,039	58,942	577,248	761,258	6,838	686,953	46%
Net	-	-	-	-	(6,838)	6,838	
Cash Balance							

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

Department Purpose:

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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
September 30, 2017**

Department Name	Palais Royale	Fund/Dept No.	101-0405
Fund Type	General Fund	Date Updated	10/18/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	170,698	(5,778)	(68,517)	88,371	-	239,215	-40%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	332,072	23,093	229,896	219,589	-	102,176	69%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	27,430	1,865	18,379	23,286	-	9,051	67%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	530,200	19,179	179,757	331,246	-	350,443	34%
Expenditures							
Personnel	142,131	9,998	83,170	190,916	-	58,961	59%
Supplies	3,398	-	794	11,223	1,404	1,200	65%
Services	384,671	9,182	95,793	129,107	4,857	284,021	26%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	530,200	19,179	179,757	331,246	6,261	344,182	35%
Net	-	-	-	-	(6,261)	6,261	
Cash Balance							

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

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:
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
September 30, 2017**

Department Name	Legal Department	Fund/Dept No.	101-0501
Fund Type	General Fund	Date Updated	10/20/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	1,083,190	74,329	758,555	666,214	-	324,635	70%
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	874	57,099	57,980	-	18,278	76%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,158,567	75,203	815,654	724,194	-	342,913	70%
Expenditures							
Personnel	966,603	64,038	668,135	696,228	-	298,468	69%
Supplies	5,977	237	3,421	986	5,368	(2,812)	147%
Services	184,715	10,929	143,145	26,027	-	41,570	77%
Debt Service	1,272	-	953	953	-	319	75%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,158,567	75,203	815,654	724,194	5,368	337,545	71%
Net	-	-	-	-	(5,368)	5,368	
Cash Balance							

Staffing	Budget	Actual
Full Time	11.00	9.00
Part-Time /Seasonal/Temporary	1.00	1.00
Total	12.00	10.00

Department Purpose:

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

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

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

The Legal Department has two vacancies: In August, the Corporate Counsel attorney accepted a position with another organization. As a result, the Police & Fire attorney was promoted to Corporate Counsel attorney. In September, the Assistant City Attorney accepted the position of Director of Purchasing under the Administration & Finance Department.

Explain Significant Spending on Capital Projects Below:

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

Department Name	Engineering	Fund/Dept No.	101-0602
Fund Type	General Fund	Date Updated	10/18/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	1,121,693	104,449	792,303	757,094	-	329,390	71%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	100,000	2,780	76,030	12,160	-	23,970	76%
Charges for Services	6,127	1,750	8,002	1,100	-	(1,875)	131%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	217,337	125	911	37,806	-	216,426	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,445,157	109,104	877,246	808,160	-	567,911	61%
Expenditures							
Personnel	841,636	60,866	545,155	504,155	195	296,286	65%
Supplies	34,113	1,012	14,099	52,531	10,232	9,782	71%
Services	541,300	44,534	292,057	235,941	110,015	139,228	74%
Debt Service	28,108	2,692	25,935	15,533	654	1,519	95%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,445,157	109,104	877,246	808,160	121,096	446,815	69%
Net	-	-	-	-	(121,096)	121,096	
Cash Balance							

Staffing	Budget	Actual
Full Time	7.93	5.11
Part-Time /Seasonal/Temporary	1.41	0.47
Total	9.34	5.58

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
September 30, 2017**

Department Name	Police Department	Fund/Dept No.	101-0801
Fund Type	General Fund	Date Updated	10/18/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	29,000,025	1,799,770	19,280,135	17,698,296	-	9,719,890	66%
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	660,908	331,988	576,520	255,356	-	84,388	87%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	29,668,433	2,131,759	19,856,655	17,953,653	-	9,811,778	67%
Expenditures							
Personnel	23,671,143	1,779,255	16,184,241	16,157,292	-	7,486,902	68%
Supplies	1,231,776	12,028	159,077	192,080	974,702	97,997	92%
Services	4,685,514	340,055	3,366,317	1,599,910	131,933	1,187,265	75%
Debt Service	80,000	421	147,020	4,371	-	(67,020)	184%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	29,668,433	2,131,759	19,856,655	17,953,653	1,106,635	8,705,143	71%
Net	-	-	-	-	(1,106,635)	1,106,635	
Cash Balance							

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

Department Purpose:

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

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

This fund includes the expenditures for 192 of the 247 budgeted Police officers and 44 full time civilian staff. Fund 249 contains the funding for 43 of the 247 Police officers that are funded by the LOIT. The \$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
September 30, 2017**

Department Name	Fire Department	Fund/Dept No.	101-0901
Fund Type	General Fund	Date Updated	10/18/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	21,068,583	1,524,297	14,504,613	13,632,805	-	6,563,970	69%
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%
Total Revenue	21,111,466	1,524,297	14,546,995	13,652,079	-	6,564,471	69%
Expenditures							
Personnel	17,624,592	1,235,861	12,126,123	12,161,170	7,814	5,490,656	69%
Supplies	502,435	13,861	195,816	232,666	64,946	241,674	52%
Services	2,984,439	274,575	2,225,057	1,258,243	200,350	559,032	81%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	21,111,466	1,524,297	14,546,995	13,652,079	273,109	6,291,362	70%
Net	-	-	-	-	(273,109)	273,109	
Cash Balance							

Staffing	Budget	Actual
Full Time	180.00	177.00
Part-Time /Seasonal/Temporary	-	-
Total	180.00	177.00

Department Purpose:

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

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

The South Bend Fire Department is budgeted to have 253 sworn firefighters, 7 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
September 30, 2017**

Department Name	Human Rights	Fund/Dept No.	101-1008
Fund Type	General Fund	Date Updated	10/20/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	425,805	29,894	308,711	262,306	-	117,094	73%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	425,805	29,894	308,711	262,306	-	117,094	73%
Expenditures							
Personnel	294,036	19,866	213,092	210,201	-	80,944	72%
Supplies	1,037	40	388	552	500	149	86%
Services	130,732	9,988	95,231	51,554	4,946	30,555	77%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	425,805	29,894	308,711	262,306	5,446	111,648	74%
Net	-	-	-	-	(5,446)	5,446	
Cash Balance							

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

Department Purpose:

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

Explain Significant Revenue, Expenditure and Staffing Changes/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
September 30, 2017**

Department Name	Code Enforcement	Fund/Dept No.	101-1201
Fund Type	General Fund	Date Updated	10/18/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	202,104	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	202,104	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	202,104	-	-	0%
Total Expenditures	-	-	-	202,104	-	-	0%
Net	-	-	-	-	-	-	-
Cash Balance	-	-	-	-	-	-	-

Department Purpose:

This department was transferred to the Consolidated Building Fund (600) in 2014.

Explain Significant Revenue and Expenditure Changes/Variiances Below:

In 2016, \$202,164 was transferred to the Unsafe Building Fund 219.

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Rainy Day	Fund Number	102
Fund Type	Special Revenue Funds	Date Updated	10/20/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	1,405,850	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	90,000	9,225	80,578	64,906	-	9,422	90%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	90,000	9,225	80,578	1,470,755	-	9,422	90%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	90,000	9,225	80,578	1,470,755	-	9,422	
Cash Balance			10,264,951	10,162,862			

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
September 30, 2017**

Fund Name	Excess Levy	Fund Number	103
Fund Type	Special Revenue Funds	Date Updated	10/20/2017
Control	City Funds		

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

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
September 30, 2017**

Fund Name	Parks & Recreation	Fund Number	201
------------------	-------------------------------	--------------------	------------

Fund Type	Special Revenue Funds	Date Updated	10/19/2017
------------------	------------------------------	---------------------	-------------------

Control	City Funds
----------------	-------------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	8,900,000	-	4,976,456	4,312,626	-	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	156,203	1,549,273	1,508,868	-	1,579,285	50%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	25,000	3,718	24,204	19,813	-	796	97%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	1,500	-	1,500	650	-	-	100%
Other Income	1,878,138	442,448	1,323,977	803,774	-	554,161	70%
Transfers In	625,347	325,347	525,347	-	-	100,000	84%
Total Revenue	20,323,543	927,716	8,779,881	6,969,059	-	11,543,662	43%
Expenditures							
Personnel	8,365,281	611,171	5,801,730	5,320,433	-	2,563,551	69%
Supplies	1,343,520	72,896	714,917	746,177	227,230	401,373	70%
Services	4,833,975	208,111	2,917,774	2,142,561	582,078	1,334,123	72%
Debt Service	279,691	1,562	172,860	190,939	2,670	104,162	63%
Capital	4,000,000	-	-	22,760	-	4,000,000	0%
Transfers Out	102,850	-	-	-	-	102,850	0%
Total Expenditures	18,925,317	893,740	9,607,281	8,422,869	811,978	8,506,058	55%
Net	1,398,226	33,975	(827,399)	(1,453,810)	(811,978)	3,037,603	
Cash Balance			3,677,431	2,486,792			

Staffing	Budget	Actual
Full Time	97.00	96.00
Part-Time /Seasonal/Temporary	N/A	151.00
Total	97.00	247.00

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 and marketing of the Morris/Palais building and will receive revenue via a Service Maintenance Agreement, valued at \$653K. 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
September 30, 2017**

Fund Name	Motor Vehicle Highway	Fund Number	202
Fund Type	Special Revenue Funds	Date Updated	10/23/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	5,650,000	360,567	4,269,158	4,536,462	-	1,380,842	76%
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	5,822	52,626	40,643	-	7,374	88%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	125,028	16,960	60,014	40,089	-	65,014	48%
Transfers In	3,964,974	991,244	2,973,731	2,864,750	-	991,244	75%
Total Revenue	10,023,367	1,374,593	7,469,668	7,654,936	-	2,553,699	75%
Expenditures							
Personnel	4,585,702	293,044	2,790,401	2,746,555	-	1,795,301	61%
Supplies	2,639,357	362,197	1,329,000	1,397,431	290,488	1,019,869	61%
Services	3,744,927	155,720	1,932,086	1,922,359	447,748	1,365,093	64%
Debt Service	775,545	61,637	653,987	397,390	-	121,558	84%
Capital	20,000	-	15,995	39,458	10,800	(6,795)	134%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	11,765,531	872,599	6,721,469	6,503,193	749,036	4,295,026	63%
Net	(1,742,164)	501,994	748,198	1,151,742	(749,036)	(1,741,326)	
Cash Balance			6,883,171	6,444,190			

Staffing	Budget	Actual
Full Time	58.03	50.03
Part-Time /Seasonal/Temporary	7.68	2.92
Total	65.71	52.95

Fund Purpose:

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variances 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 September 2017, there are seven (7) hourly positions open in the Street Department and one (1) in Traffic & Lighting.

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
September 30, 2017**

Fund Name	Recreation Nonreverting	Fund Number	203
Fund Type	Special Revenue Funds	Date Updated	10/19/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	1,430,987	45,991	773,812	790,586	-	657,175	54%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	10,200	805	7,366	6,197	-	2,834	72%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	55,000	1,200	44,700	-	-	10,300	81%
Other Income	11,356	293	412	198	-	10,944	4%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,507,543	48,289	826,290	796,981	-	681,253	55%
Expenditures							
Personnel	571,393	31,851	281,330	301,625	-	290,063	49%
Supplies	318,589	16,763	127,290	130,858	54,964	136,336	57%
Services	594,701	26,694	328,870	288,963	78,675	187,156	69%
Debt Service	-	-	-	-	-	-	0%
Capital	115,000	-	56,050	24,300	-	58,950	49%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,599,683	75,309	793,540	745,746	133,639	672,505	58%
Net	(92,140)	(27,019)	32,750	51,235	(133,639)	8,749	
Cash Balance			844,053	875,048			

Staffing	Budget	Actual
Full Time	1.00	-
Part-Time /Seasonal/Temporary	-	38.00
Total	1.00	38.00

Fund Purpose:

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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.

The Director of the Fitness Center resigned in September. VPA has elected to leave the position vacant at this time.

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
September 30, 2017**

Fund Name	Studebaker-Oliver Reverting Grants	Fund Number	209
Fund Type	Special Revenue Funds	Date Updated	10/19/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	318,587	33,659	215,598	89,603	-	102,989	68%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	7,200	795	6,484	7,825	-	716	90%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	100,000	-	100,000	100,000	-	-	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	425,787	34,453	322,082	197,428	-	103,705	76%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	539,393	15,560	254,522	143,390	184,871	100,000	81%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	539,393	15,560	254,522	143,390	184,871	100,000	81%
Net	(113,606)	18,893	67,560	54,038	(184,871)	3,705	
Cash Balance			922,645	1,186,884			

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

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

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Economic Development State Grants	Fund Number	210
------------------	--	--------------------	------------

Fund Type	Special Revenue Funds	Date Updated	10/19/2017
------------------	------------------------------	---------------------	-------------------

Control	City Funds
----------------	-------------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	187,129	-	2,696	1,719,910	-	184,433	1%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	11,351	319	7,176	5,940	-	4,175	63%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	63,661	-	31,592	32,642	-	32,069	50%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	262,141	319	41,464	1,758,492	-	220,677	16%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	185,120	-	-	685,670	185,120	-	100%
Debt Service	72,012	18,003	54,008	54,008	-	18,004	75%
Capital	252,625	-	-	947,375	-	252,625	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	509,757	18,003	54,008	1,687,053	185,120	270,629	47%
Net	(247,616)	(17,684)	(12,544)	71,439	(185,120)	(49,952)	
Cash Balance			338,451	231,795			

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
September 30, 2017**

Fund Name	Department of Community Investment (DCI)	Fund Number	211
Fund Type	Special Revenue Funds	Date Updated	10/19/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	440,636	-	-	120,805	-	440,636	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	316,000	11,063	173,083	233,722	-	142,917	55%
Fines, Forfeitures, and Fees	2,000	-	470	165	-	1,530	24%
Interest Earnings	13,000	789	9,510	9,211	-	3,490	73%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	119	-	118	2,604	-	1	99%
Transfers In	1,522,673	380,668	1,142,005	1,396,229	-	380,668	75%
Total Revenue	2,294,428	392,519	1,325,187	1,762,735	-	969,241	58%
Expenditures							
Personnel	1,888,112	128,670	1,251,475	1,394,889	-	636,637	66%
Supplies	26,356	772	8,325	10,541	1,706	16,325	38%
Services	835,908	38,740	411,392	337,815	57,937	366,578	56%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	3,281	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,750,376	168,181	1,671,193	1,746,526	59,643	1,019,540	63%
Net	(455,948)	224,338	(346,006)	16,209	(59,643)	(50,298)	
Cash Balance			1,016,543	1,138,994			

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

Fund Purpose:

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

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

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

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Dept of Community Investment Grants	Fund Number	212
Fund Type	Special Revenue Funds	Date Updated	10/19/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	5,238,451	227,942	1,297,427	1,747,315	-	3,941,024	25%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	1,000	-	40	204	-	960	4%
Interest Earnings	2,000	8	543	1,231	-	1,457	27%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	333,225	1,217	382,743	19,429	-	(49,518)	115%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,574,676	229,167	1,680,753	1,768,179	-	3,893,923	30%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Grants & Subsidies	5,455,838	105,551	1,481,951	1,984,232	1,233,436	2,740,451	50%
Transfers Out	-	-	-	500	-	-	0%
Total Expenditures	5,455,838	105,551	1,481,951	1,984,732	1,233,436	2,740,451	50%
Net	118,838	123,616	198,802	(216,554)	(1,233,436)	1,153,472	
Cash Balance			440,514	480,633			

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
September 30, 2017**

Fund Name	Police State Seizures	Fund Number	216
Fund Type	Special Revenue Funds	Date Updated	10/18/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	35,000	-	15,003	27,909	-	19,997	43%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	211	1,817	1,507	-	183	91%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	24,840	24,840	-	-	(24,840)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	37,000	25,051	41,660	29,416	-	(4,660)	113%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	36,000	-	-	825	-	36,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	36,000	-	-	825	-	36,000	0%
Net	1,000	25,051	41,660	28,591	-	(40,660)	
Cash Balance			259,265	228,329			

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
September 30, 2017**

Fund Name	Gift, Donation, Bequest	Fund Number	217
------------------	--------------------------------	--------------------	------------

Fund Type	Special Revenue Funds	Date Updated	10/19/2017
------------------	------------------------------	---------------------	-------------------

Control	City Funds
----------------	-------------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	20,000	-	20,000	-	-	-	100%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,100	120	1,114	483	-	(14)	101%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	192,994	765	160,918	136,553	-	32,076	83%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	214,094	885	182,031	137,036	-	32,063	85%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	8,700	-	-	-	-	8,700	0%
Services	233,000	3,000	194,856	97,000	5,351	32,792	86%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	241,700	3,000	194,856	97,000	5,351	41,492	83%
Net	(27,606)	(2,115)	(12,825)	40,036	(5,351)	(9,430)	
Cash Balance			103,949	104,909			

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
September 30, 2017**

Fund Name	Police Curfew Violations	Fund Number	218
Fund Type	Special Revenue Funds	Date Updated	10/18/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	900	10	148	188	-	752	16%
Interest Earnings	100	11	100	86	-	0	100%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,000	22	248	274	-	752	25%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,000	-	-	-	-	1,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,000	-	-	-	-	1,000	0%
Net	-	22	248	274	-	(248)	
Cash Balance			12,811	12,512			

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
September 30, 2017**

Fund Name	Unsafe Building	Fund Number	219
Fund Type	Special Revenue Funds	Date Updated	10/18/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	254,218	12,088	100,624	176,878	-	153,594	40%
Fines, Forfeitures, and Fees	50,500	6,531	50,818	136,704	-	(318)	101%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	579,757	144,939	434,818	616,911	-	144,939	75%
Total Revenue	884,475	163,559	586,259	930,493	-	298,216	66%
Expenditures							
Personnel	273,536	23,201	199,610	190,253	-	73,926	73%
Supplies	24,959	1,190	12,569	12,569	275	12,115	51%
Services	604,251	31,215	388,163	343,479	135,871	80,217	87%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	902,746	55,606	600,341	546,301	136,146	166,258	82%
Net	(18,271)	107,953	(14,082)	384,192	(136,146)	131,958	
Cash Balance			358,912	387,006			

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

Fund Purpose:

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

Explain Significant Revenue, Expenditure and Staffing Changes/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
September 30, 2017**

Fund Name	Law Enforcement Continuing Education	Fund Number	220
Fund Type	Special Revenue Funds	Date Updated	10/18/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	120,000	9,553	92,253	105,288	-	27,747	77%
Fines, Forfeitures, and Fees	96,000	4,024	91,575	59,820	-	4,425	95%
Interest Earnings	7,500	548	5,341	6,233	-	2,159	71%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	1,125	325	-	875	56%
Other Income	20,675	-	17,554	22,991	-	3,121	85%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	246,175	14,125	207,848	194,656	-	38,327	84%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	318,332	10,295	84,515	113,298	35,210	198,607	38%
Services	470,090	6,357	322,988	156,361	13,603	133,498	72%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	788,422	16,652	407,504	269,659	48,813	332,105	58%
Net	(542,247)	(2,527)	(199,656)	(75,002)	(48,813)	(293,778)	
Cash Balance			594,542	815,591			

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
September 30, 2017**

Fund Name	Landlord Registration	Fund Number	221
Fund Type	Special Revenue Funds	Date Updated	10/18/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	7,000	865	4,905	-	-	2,095	70%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	7,000	865	4,905	-	-	2,095	70%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,000	-	10	-	-	990	1%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,000	-	10	-	-	990	1%
Net	6,000	865	4,895	-	-	1,105	
Cash Balance			6,120	-			

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
September 30, 2017

Fund Name	Loss Recovery	Fund Number	227
Fund Type	Special Revenue Funds	Date Updated	10/20/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	9,000	793	7,524	6,887	-	1,476	84%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	9,000	793	7,524	6,887	-	1,476	84%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	550,333	-	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%
Total Expenditures	598,675	-	121,212	25,169	150,863	326,600	45%
Net	(589,675)	793	(113,688)	(18,282)	(150,863)	(325,124)	
Cash Balance			856,877	974,967			

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
September 30, 2017**

Fund Name	Emergency Phone System	Fund Number	244
Fund Type	Special Revenue Funds	Date Updated	10/20/2017
Control	City Funds		

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

Fund Purpose:

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

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

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Public Safety LOIT	Fund Number	249
Fund Type	Special Revenue Funds	Date Updated	10/18/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	7,467,618	622,302	5,600,714	5,093,370	-	1,866,905	75%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	11,000	886	7,783	4,788	-	3,217	71%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	7,478,618	623,187	5,608,497	5,098,158	-	1,870,121	75%
Expenditures							
Personnel	7,462,645	620,854	5,565,768	4,786,005	-	1,896,877	75%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	7,462,645	620,854	5,565,768	4,786,005	-	1,896,877	75%
Net	15,973	2,334	42,729	312,154	-	(26,756)	
Cash Balance			983,177	954,088			

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

Fund Purpose:

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

Explain Significant Revenue, Expenditure and Staffing Changes/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
September 30, 2017**

Fund Name	Local Roads & Streets	Fund Number	251
Fund Type	Special Revenue Funds	Date Updated	10/18/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	1,068,000	141,242	827,193	769,591	-	240,807	77%
Grants/Intergovernmental	256,000	40,668	129,966	109,194	-	126,034	51%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	30,000	2,511	23,197	20,757	-	6,803	77%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	338,997	-	8,996	388,332	-	330,001	3%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,692,997	184,421	989,352	1,287,873	-	703,645	58%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	500,378	-	449,636	268,947	364	50,378	90%
Services	794,905	-	118,842	263,644	93,271	582,792	27%
Debt Service	-	-	-	-	-	-	0%
Capital	916,261	2,321	333,102	439,770	275,229	307,930	66%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,211,544	2,321	901,580	972,360	368,864	941,100	57%
Net	(518,547)	182,100	87,773	315,513	(368,864)	(237,456)	
Cash Balance			2,917,806	3,081,695			

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
September 30, 2017**

Fund Name	Excess Welfare Distribution	Fund Number	252
Fund Type	Special Revenue Funds	Date Updated	10/20/2017
Control	City Funds		

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

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

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

Explain Significant Spending on Capital Projects Below:

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

Fund Name	LOIT Special Distribution	Fund Number	257
Fund Type	Special Revenue Funds	Date Updated	10/18/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	4,217,549	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	1,278,000	-	-	-	-	1,278,000	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	40,000	2,638	27,046	-	-	12,954	68%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	100,000	-	100,000	-	-	-	100%
Other Income	205,397	55,792	261,189	89,548	-	(55,792)	127%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,623,397	58,430	388,234	4,307,097	-	1,235,163	24%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	852,100	19,376	147,799	-	511,101	193,200	77%
Debt Service	-	-	-	-	-	-	0%
Capital	1,905,357	815	221,762	261,901	692,147	991,448	48%
Transfers Out	1,000,000	-	1,000,000	-	-	-	100%
Total Expenditures	3,757,457	20,191	1,369,562	261,901	1,203,248	1,184,648	68%
Net	(2,134,060)	38,239	(981,327)	4,045,196	(1,203,248)	50,515	
Cash Balance			3,043,739	4,058,382			

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
September 30, 2017**

Fund Name	Human Rights Federal Grant	Fund Number	258
Fund Type	Special Revenue Funds	Date Updated	10/20/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	236,200	-	130,390	171,100	-	105,810	55%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,500	413	3,562	2,868	-	938	79%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	18,040	-	12,742	17,750	-	5,298	71%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	258,740	413	146,694	191,717	-	112,046	57%
Expenditures							
Personnel	126,096	5,642	58,381	88,390	-	67,715	46%
Supplies	7,630	-	6,020	1,184	1,110	500	93%
Services	68,047	2,787	40,857	51,757	8,797	18,393	73%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	201,773	8,429	105,258	141,330	9,907	86,608	57%
Net	56,967	(8,017)	41,436	50,387	(9,907)	25,438	
Cash Balance			521,501	475,783			

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

Fund Purpose:

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

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

Revenues are lower at this time versus last year due to timing of receipt for grants. Expenditures are 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
September 30, 2017**

Fund Name	Local Road & Bridge Grant	Fund Number	265
Fund Type	Special Revenue Funds	Date Updated	10/18/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	1,000,000	-	1,000,000	-	-	-	100%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	1,000,000	-	1,000,000	-	-	-	100%
Total Revenue	2,000,000	-	2,000,000	-	-	-	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	2,000,000	-	64	-	1,444,625	555,311	72%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,000,000	-	64	-	1,444,625	555,311	72%
Net	-	-	1,999,936	-	(1,444,625)	(555,311)	
Cash Balance			1,999,936	-			

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
September 30, 2017**

Fund Name	Eastrace Waterway	Fund Number	271
Fund Type	Special Revenue Funds	Date Updated	10/19/2017
Control	City Funds		

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

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
September 30, 2017

Fund Name	Morris PAC / Palais Royale Marketing	Fund Number	273
Fund Type	Special Revenue Funds	Date Updated	10/18/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	18,000	1,488	8,509	14,853	-	9,491	47%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	450	44	362	236	-	88	81%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	18,450	1,532	8,871	15,089	-	9,579	48%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	21,675	-	5,673	3,334	-	16,002	26%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	21,675	-	5,673	3,334	-	16,002	26%
Net	(3,225)	1,532	3,199	11,755	-	(6,424)	
Cash Balance			50,286	42,106			

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
September 30, 2017**

Fund Name	Police Block Grants	Fund Number	280
Fund Type	Special Revenue Funds	Date Updated	10/18/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	50	4	31	27	-	19	61%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	50	4	31	27	-	19	61%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	50	4	31	27	-	19	
Cash Balance			3,916	3,877			

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
September 30, 2017**

Fund Name	Economic Develop Commission-Revenue Bonds	Fund Number	281
Fund Type	Special Revenue Funds	Date Updated	10/19/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	300	25	218	192	-	82	73%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	300	25	218	192	-	82	73%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	300	25	218	192	-	82	
Cash Balance			27,831	27,554			

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
September 30, 2017**

Fund Name	HAZMAT	Fund Number	289
Fund Type	Special Revenue Funds	Date Updated	10/18/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	10,000	-	3,060	-	-	6,940	31%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	250	22	192	212	-	58	77%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	10,250	22	3,252	212	-	6,998	32%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	10,431	826	5,768	7,609	-	4,663	55%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,431	826	5,768	7,609	-	4,663	55%
Net	(181)	(804)	(2,516)	(7,396)	-	2,335	
Cash Balance			24,258	24,666			

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/Variiances 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
September 30, 2017**

Fund Name	Indiana River Rescue	Fund Number	291
Fund Type	Special Revenue Funds	Date Updated	10/18/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	67,800	-	67,800	104,700	-	-	100%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,600	128	1,188	863	-	412	74%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	69,400	128	68,988	105,563	-	412	99%
Expenditures							
Personnel	15,500	231	2,969	2,192	-	12,531	19%
Supplies	16,849	6,790	15,549	6,137	250	1,050	94%
Services	85,000	4,608	75,215	24,514	184	9,601	89%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	117,349	11,629	93,733	32,843	434	23,182	80%
Net	(47,949)	(11,501)	(24,745)	72,721	(434)	(22,770)	
Cash Balance			117,276	170,035			

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
September 30, 2017**

Fund Name	Police Grants	Fund Number	292
Fund Type	Special Revenue Funds	Date Updated	10/18/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	-	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	10,805	630	27,952	33,239	4,982	(22,129)	305%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,805	630	27,952	33,239	4,982	(22,129)	305%
Net	(10,805)	(630)	(27,952)	(33,239)	(4,982)	22,129	
Cash Balance			48,676	87,957			

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
September 30, 2017**

Fund Name	Regional Police Academy	Fund Number	294
Fund Type	Special Revenue Funds	Date Updated	10/18/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	20,000	-	15,275	18,600	-	4,725	76%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	980	77	665	572	-	315	68%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,000	-	50	-	-	1,950	3%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	22,980	77	15,990	19,172	-	6,990	70%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	1,500	-	574	100	-	926	38%
Services	21,000	523	6,714	4,208	-	14,286	32%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	22,500	523	7,288	4,309	-	15,212	32%
Net	480	(446)	8,702	14,863	-	(8,222)	
Cash Balance			84,777	85,082			

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/Variances Below:

Explain Significant Spending on Capital Projects Below:

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

Fund Name	COPS MORE Grant	Fund Number	295
Fund Type	Special Revenue Funds	Date Updated	10/18/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	53,750	-	-	7,319	-	53,750	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	138	1,394	890	-	606	70%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	3,250	-	-	-	-	3,250	0%
Other Income	64,500	807	52,347	71,510	-	12,153	81%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	123,500	946	53,741	79,719	-	69,759	44%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	110,467	-	23,860	4,010	40,066	46,541	58%
Services	153,300	180	112,485	49,769	1,030	39,785	74%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	263,767	180	136,345	53,779	41,096	86,326	67%
Net	(140,267)	766	(82,604)	25,940	(41,096)	(16,567)	
Cash Balance			154,820	147,618			

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
September 30, 2017**

Fund Name	Police Federal Drug Enforcement	Fund Number	299
Fund Type	Special Revenue Funds	Date Updated	10/18/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	30,000	1,823	1,823	10,786	-	28,177	6%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	206	1,543	1,023	-	457	77%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,000	(23,000)	-	14,536	-	1,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	33,000	(20,971)	3,366	26,345	-	29,634	10%
Expenditures							
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	19,000	19,000	3,787	79,491	(53,491)	219%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	196,337	19,000	69,710	26,413	79,491	47,136	76%
Net	(163,337)	(39,971)	(66,344)	(68)	(79,491)	(17,502)	
Cash Balance			159,715	252,684			

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. September's negative revenue is the reversal of August revenue that was posted in error.

Explain Significant Spending on Capital Projects Below:

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

Fund Name	County Option Income Tax	Fund Number	404
Fund Type	Special Revenue Funds	Date Updated	10/20/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	10,459,265	871,605	7,844,449	7,090,517	-	2,614,816	75%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	100,000	8,728	70,887	77,061	-	29,113	71%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	504,153	67,661	471,339	657,968	-	32,814	93%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	11,063,418	947,994	8,386,675	7,825,546	-	2,676,743	76%
Expenditures							
Personnel	-	-	-	453,933	-	-	0%
Supplies	1,234,438	113,335	663,972	556,725	9,454	561,011	55%
Services	5,597,611	418,129	3,963,334	5,633,541	311,833	1,322,444	76%
Debt Service	1,282,337	234,463	1,277,051	2,423,818	-	5,286	100%
Capital	514,629	-	61,258	221,774	178,201	275,170	47%
Transfers Out	3,442,578	1,123,405	2,669,520	1,125,000	-	773,058	78%
Total Expenditures	12,071,593	1,889,332	8,635,136	10,414,790	499,488	2,936,970	76%
Net	(1,008,175)	(941,337)	(248,461)	(2,589,244)	(499,488)	(260,227)	
Cash Balance			8,726,964	9,812,308			

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/Variations Below:

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

Explain Significant Spending on Capital Projects Below:

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

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

Fund Name	Economic Development Income Tax	Fund Number	408
Fund Type	Special Revenue Funds	Date Updated	10/20/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	10,433,361	866,667	7,833,359	7,195,952	-	2,600,002	75%
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	12,133	94,452	70,254	-	25,548	79%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,138	-	1,137	3,034	-	1	100%
Transfers In	735,241	-	735,240	-	-	1	100%
Total Revenue	11,794,400	878,800	9,168,848	7,773,899	-	2,625,552	78%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	83	-	-	1,301	83	-	100%
Services	4,404,649	375,161	2,510,622	862,817	979,294	914,733	79%
Debt Service	384,256	32,473	323,138	1,205,379	-	61,118	84%
Capital	102,700	-	60,317	2,628	-	42,383	59%
Transfers Out	6,667,496	1,711,874	5,015,622	4,782,837	-	1,651,874	75%
Total Expenditures	11,559,184	2,119,508	7,909,700	6,854,961	979,377	2,670,107	77%
Net	235,216	(1,240,708)	1,259,149	918,938	(979,377)	(44,556)	
Cash Balance			12,419,934	10,795,907			

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
September 30, 2017**

Fund Name	Urban Development Action Grant	Fund Number	410
Fund Type	Special Revenue Funds	Date Updated	10/19/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	6,110	451	4,242	3,757	-	1,868	69%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,110	451	4,242	3,757	-	1,868	69%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	126,144	-	94,329	238,173	-	31,815	75%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	126,144	-	94,329	238,173	-	31,815	75%
Net	(120,034)	451	(90,087)	(234,415)	-	(29,947)	
Cash Balance			502,390	395,985			

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
September 30, 2017**

Fund Name	Project Releaf	Fund Number	655
Fund Type	Special Revenue Funds	Date Updated	10/23/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	440,153	37,209	332,956	330,985	-	107,197	76%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	9,000	819	6,859	6,058	-	2,141	76%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	449,153	38,029	339,815	337,043	-	109,338	76%
Expenditures							
Personnel	49,851	-	-	-	-	49,851	0%
Supplies	4,344	-	876	-	-	3,468	20%
Services	49,001	13,321	39,428	36,776	-	9,573	80%
Debt Service	72,220	-	47,728	47,728	-	24,492	66%
Capital	-	-	-	-	-	-	0%
Transfers Out	350,000	87,500	262,500	350,000	-	87,500	75%
Total Expenditures	525,416	100,821	350,532	434,505	-	174,884	67%
Net	(76,263)	(62,792)	(10,717)	(97,461)	-	(65,546)	
Cash Balance			862,899	824,669			

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

Fund Purpose:

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

Explain Significant Revenue, Expenditure and Staffing Changes/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
September 30, 2017**

Fund Name	Police K-9 Unit	Fund Number	705
Fund Type	Special Revenue Funds	Date Updated	10/18/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	36	3	23	27	-	13	63%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	-	-	-	2,000	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,036	3	23	27	-	2,013	1%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	2,020	-	-	1,044	-	2,020	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,020	-	-	1,044	-	2,020	0%
Net	16	3	23	(1,017)	-	(7)	
Cash Balance			2,881	2,852			

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
September 30, 2017**

Fund Name	Football Hall of Fame Debt Service	Fund Number	313
Fund Type	Capital & Debt Service Funds	Date Updated	10/20/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	827,000	-	451,820	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	77	213	-	-	87	71%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	84,087	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	894,300	77	474,978	862,429	-	419,322	53%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	1,268,999	(121,315)	1,143,420	1,271,000	-	125,579	90%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,268,999	(121,315)	1,143,420	1,271,000	-	125,579	90%
Net	(374,699)	121,392	(668,442)	(408,571)	-	293,743	
Cash Balance			(375,649)	(397,175)			

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
September 30, 2017**

Fund Name	South Bend Building Corp	Fund Number	755
Fund Type	Capital & Debt Service Funds	Date Updated	10/20/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,000	754	1,785	-	-	2,215	45%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	2,650,500	-	2,650,500	-	-	-	100%
Total Revenue	2,654,500	754	2,652,285	-	-	2,215	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	2,643,214	1,203,744	2,642,214	-	-	1,000	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,643,214	1,203,744	2,642,214	-	-	1,000	100%
Net	11,286	(1,202,990)	10,071	-	-	1,215	
Cash Balance			772,159	-			

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
September 30, 2017**

Fund Name	Parks Bond Debt Service	Fund Number	757
Fund Type	Capital & Debt Service Funds	Date Updated	10/19/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	204	965	-	-	35	97%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	390,482	31,723	257,941	-	-	132,541	66%
Total Revenue	391,482	31,927	258,907	-	-	132,575	66%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	391,482	191,916	390,481	-	-	1,001	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	391,482	191,916	390,481	-	-	1,001	100%
Net	-	(159,988)	(131,575)	-	-	131,575	
Cash Balance			430,368	-			

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
September 30, 2017**

Fund Name	Professional Sports Development	Fund Number	377
Fund Type	Capital & Debt Service Funds	Date Updated	10/20/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	700,000	-	224,912	582,114	-	475,088	32%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	-	1,345	2,064	-	655	67%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	32,325	-	32,324	44,981	-	1	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	734,325	-	258,581	629,159	-	475,744	35%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	827,955	-	827,955	838,051	-	-	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	827,955	-	827,955	838,051	-	-	100%
Net	(93,630)	-	(569,374)	(208,892)	-	475,744	
Cash Balance			(172,096)	218,482			

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
September 30, 2017**

Fund Name	Coveleski Stadium Capital	Fund Number	401
Fund Type	Capital & Debt Service Funds	Date Updated	10/19/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	40,000	41,814	41,814	40,789	-	(1,814)	105%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	900	68	655	476	-	245	73%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	40,900	41,883	42,469	41,265	-	(1,569)	104%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	30,000	975	17,000	25,430	40,939	(27,939)	193%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	30,000	975	17,000	25,430	40,939	(27,939)	193%
Net	10,900	40,907	25,469	15,835	(40,939)	26,370	
Cash Balance			116,004	101,819			

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/Variiances 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.

A Form B budget adjustment has been submitted to Council for approval; approval is expected late October.

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Zoo Endowment	Fund Number	403
Fund Type	Capital & Debt Service Funds	Date Updated	10/19/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	200	-	151	347	-	49	76%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	200	-	151	347	-	49	76%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	49,688	-	50,049	-	-	(361)	101%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	49,688	-	50,049	-	-	(361)	101%
Net	(49,488)	-	(49,898)	347	-	410	
Cash Balance			-	49,793			

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.

A budget adjustment form has been submitted to Council for approval, in order to correct the negative budget balance.

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
September 30, 2017**

Fund Name	Park Nonreverting Capital	Fund Number	405
Fund Type	Capital & Debt Service Funds	Date Updated	10/19/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	26,000	314	5,540	4,943	-	20,460	21%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,000	26	1,158	2,718	-	2,842	29%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	100,000	25,000	75,000	-	-	25,000	75%
Other Income	22,000	-	4,000	-	-	18,000	18%
Transfers In	287,850	185,000	185,000	-	-	102,850	64%
Total Revenue	439,850	210,340	270,698	7,661	-	169,152	62%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	92,326	-	48,713	44,460	12,802	30,811	67%
Services	63,288	13,209	18,163	44,535	4,266	40,859	35%
Debt Service	-	-	-	-	-	-	0%
Capital	357,410	107,277	351,985	23,181	13,259	(7,834)	102%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	513,024	120,486	418,861	112,176	30,327	63,836	88%
Net	(73,174)	89,855	(148,163)	(104,514)	(30,327)	105,315	
Cash Balance			162,546	365,209			

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.

A budget adjustment request has been submitted to Council to correct the negative budget balance.

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

Fund Name	Cumulative Capital Development	Fund Number	406
Fund Type	Capital & Debt Service Funds	Date Updated	10/20/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	444,000	-	240,635	240,590	-	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	395	3,675	3,187	-	425	90%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	39,780	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	485,600	395	262,642	301,594	-	222,958	54%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	476,500	-	430,173	502,013	-	46,327	90%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	476,500	-	430,173	502,013	-	46,327	90%
Net	9,100	395	(167,531)	(200,419)	-	176,631	
Cash Balance			412,783	371,541			

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
September 30, 2017**

Fund Name	Cumulative Capital Improvement	Fund Number	407
Fund Type	Capital & Debt Service Funds	Date Updated	10/20/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	408,000	-	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	270	2,982	2,051	-	1,018	75%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	25,000	-	25,000	25,000	-	-	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	437,000	270	294,679	298,545	-	142,321	67%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	372,250	(1,000)	371,250	368,250	-	1,000	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	372,250	(1,000)	371,250	368,250	-	1,000	100%
Net	64,750	1,270	(76,571)	(69,705)	-	141,321	
Cash Balance			301,674	241,526			

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
September 30, 2017**

Fund Name	Major Moves Construction	Fund Number	412
Fund Type	Capital & Debt Service Funds	Date Updated	10/18/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	28,000	2,604	21,923	16,103	-	6,077	78%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,028,786	186,218	1,028,861	707,598	-	(75)	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,056,786	188,822	1,050,784	723,701	-	6,002	99%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,468,808	-	396,032	30,226	938,397	134,379	91%
Debt Service	-	-	-	-	-	-	0%
Capital	1,001,900	-	21,700	606,569	213,957	766,243	24%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,470,708	-	417,732	636,795	1,152,354	900,622	64%
Net	(1,413,922)	188,822	633,052	86,906	(1,152,354)	(894,620)	
Cash Balance			2,997,142	2,244,133			

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 Road) 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
September 30, 2017**

Fund Name	Morris Performing Arts Center Capital	Fund Number	416
Fund Type	Capital & Debt Service Funds	Date Updated	10/18/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	100,000	594	51,850	71,549	-	48,150	52%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	6,500	571	4,846	3,680	-	1,654	75%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	106,500	1,165	56,696	75,229	-	49,804	53%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	20,958	-	3,603	8,422	-	17,355	17%
Services	80,186	10,692	14,143	23,762	-	66,043	18%
Debt Service	-	-	-	-	-	-	0%
Capital	300,000	133	133	-	-	299,867	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	401,144	10,825	17,878	32,184	-	383,266	4%
Net	(294,644)	(9,659)	38,818	43,045	-	(333,462)	
Cash Balance			628,650	559,771			

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
September 30, 2017

Fund Name	Community Revitalization Enhancement District	Fund Number	434
Fund Type	Capital & Debt Service Funds	Date Updated	10/19/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	512	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	512	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	-	-	-	512	-	-	-
Cash Balance	-			2,916			

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
September 30, 2017**

Fund Name	Palais Royale Historic Preservation	Fund Number	450
Fund Type	Capital & Debt Service Funds	Date Updated	10/18/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	92	764	558	-	236	76%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	16,500	1,616	11,645	10,365	-	4,855	71%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	17,500	1,708	12,410	10,923	-	5,091	71%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	5,000	-	627	-	-	4,373	13%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,000	-	627	-	-	4,373	13%
Net	12,500	1,708	11,783	10,923	-	718	
Cash Balance			104,693	87,337			

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
September 30, 2017**

Fund Name	Football Hall of Fame Capital	Fund Number	677
Fund Type	Capital & Debt Service Funds	Date Updated	10/20/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	5,000	420	3,768	3,541	-	1,232	75%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	48,709	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,000	420	3,768	52,249	-	1,232	75%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	81,091	2,785	38,582	52,222	3,469	39,040	52%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	81,091	2,785	38,582	52,222	3,469	39,040	52%
Net	(76,091)	(2,365)	(34,814)	27	(3,469)	(37,808)	
Cash Balance			460,625	502,983			

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
September 30, 2017**

Fund Name	Equipment/Vehicle Leasing	Fund Number	750
Fund Type	Capital & Debt Service Funds	Date Updated	10/20/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	3,900	769	3,935	-	-	(35)	101%
Bond Proceeds	5,499,000	1,632,000	4,548,500	-	-	950,500	83%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,502,900	1,632,769	4,552,435	-	-	950,465	83%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	230,000	-	-	-	-	230,000	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	186	-	-	(186)	0%
Capital	5,270,000	23,547	2,327,100	-	2,289,691	653,209	88%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,500,000	23,547	2,327,286	-	2,289,691	883,023	84%
Net	2,900	1,609,222	2,225,149	-	(2,289,691)	67,442	
Cash Balance			5,403,042				

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
September 30, 2017**

Fund Name	Parks Bond Capital	Fund Number	751
Fund Type	Capital & Debt Service Funds	Date Updated	10/19/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	7,500	637	4,454	-	-	3,046	59%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	7,500	637	4,454	-	-	3,046	59%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	60,000	43,628	47,218	-	4,424	8,358	86%
Services	200,000	40,828	198,789	-	8,353	(7,142)	104%
Debt Service	-	-	-	-	-	-	0%
Capital	3,240,000	(16,220)	659,310	-	13,209	2,567,482	21%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,500,000	68,236	905,316	-	25,986	2,568,698	27%
Net	(3,492,500)	(67,599)	(900,862)	-	(25,986)	(2,565,652)	
Cash Balance			3,436,336				

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.

A budget adjustment has been submitted to correct the negative budget balance.

Explain Significant Spending on Capital Projects Below:

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

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

Fund Name	Smart Streets Bond Capital	Fund Number	753
Fund Type	Capital & Debt Service Funds	Date Updated	10/19/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	17,000	338	4,286	-	-	12,714	25%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	41,880	21,700	63,579	-	-	(21,699)	152%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	58,880	22,038	67,865	-	-	(8,985)	115%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	1,500	-	-	(1,500)	0%
Debt Service	-	-	-	-	-	-	0%
Capital	10,000,000	20,695	4,499,972	-	-	5,500,028	45%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,000,000	20,695	4,501,472	-	-	5,498,528	45%
Net	(9,941,120)	1,343	(4,433,606)	-	-	(5,507,514)	
Cash Balance			1,495,847	-			

Fund Purpose:

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

Accounting Methodology:

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

Explain Significant Spending on Capital Projects Below:

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

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

Fund Name	Emergency Medical Services Capital	Fund Number	287
Fund Type	Enterprise Funds	Date Updated	10/18/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	75,000	-	-	-	-	75,000	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	4,410,349	-	3,210,349	2,146,998	-	1,200,000	73%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	44,000	3,510	32,106	22,171	-	11,894	73%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,529,349	3,510	3,242,454	2,169,169	-	1,286,895	72%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,075,099	7,824	611,942	385,775	328,727	134,431	87%
Debt Service	729,756	126	530,274	60,935	-	199,482	73%
Capital	2,186,611	169,723	1,214,682	866,024	546,562	425,368	81%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,991,466	177,672	2,356,897	1,312,734	875,288	759,281	81%
Net	537,883	(174,161)	885,557	856,435	(875,288)	527,614	
Cash Balance			4,515,091	3,456,398			

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/Variances Below:

In June, a payment of \$471,088 was made to Indiana State Medicaid for a cost reimbursement program. In September, Ambulance #4 was rebuilt for \$166,644.

Explain Significant Spending on Capital Projects Below:

Planned purchase of ambulance & fleet vehicle.

In February, a new, smaller ambulance was purchased. In April, 5 homes were purchased for the new location of Fire Station #9, totaling \$385,570. In August, the City made a payment of \$422,918 for the chassis on two fire trucks being built by Rosenbauer.

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

Fund Name	Emergency Medical Services Operating	Fund Number	288
------------------	---	--------------------	------------

Fund Type	Enterprise Funds	Date Updated	10/18/2017
------------------	-------------------------	---------------------	-------------------

Control	City Funds
----------------	-------------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	6,356,765	467,169	4,036,274	4,150,420	-	2,320,491	63%
Fines, Forfeitures, and Fees	2,500	200	1,400	2,100	-	1,100	56%
Interest Earnings	20,000	5,924	20,740	15,275	-	(740)	104%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	750	320	1,070	-	-	(320)	143%
Other Income	5,000	25	12,967	92,420	-	(7,967)	259%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,385,015	473,638	4,072,451	4,260,214	-	2,312,564	64%
Expenditures							
Personnel	5,180,304	414,000	3,416,661	3,428,488	-	1,763,643	66%
Supplies	358,825	28,971	222,387	191,228	36,327	100,111	72%
Services	577,692	9,390	325,381	230,994	101,658	150,653	74%
Debt Service	1,093	-	318	451,120	1,729	(954)	187%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,117,914	452,361	3,964,747	4,301,830	139,715	2,013,452	67%
Net	267,101	21,277	107,703	(41,616)	(139,715)	299,112	
Cash Balance			1,896,699	2,094,390			

Staffing	Budget	Actual
Full Time	51.00	51.00
Part-Time /Seasonal/Temporary	-	1.00
Total	51.00	52.00

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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
September 30, 2017**

Fund Name	Consolidated Building Fund	Fund Number	600
------------------	-----------------------------------	--------------------	------------

Fund Type	Enterprise Funds	Date Updated	10/18/2017
------------------	-------------------------	---------------------	-------------------

Control	City Funds
----------------	-------------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	79,270	8,247	67,871	58,195	-	11,399	86%
Charges for Services	1,485,433	148,189	1,244,911	1,069,635	-	240,522	84%
Fines, Forfeitures, and Fees	289,000	8,909	74,565	58,135	-	214,435	26%
Interest Earnings	24,000	2,449	22,018	14,145	-	1,982	92%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	4,000	-	-	1,522	-	4,000	0%
Other Income	11,687	1,062	7,011	9,512	-	4,676	60%
Transfers In	2,167,316	541,829	1,625,487	1,582,551	-	541,829	75%
Total Revenue	4,060,706	710,686	3,041,864	2,793,696	-	1,018,842	75%
Expenditures							
Personnel	2,683,460	207,822	1,874,406	1,730,051	-	809,054	70%
Supplies	113,282	8,792	79,368	55,713	9,294	24,620	78%
Services	909,868	67,772	586,943	458,731	38,275	284,650	69%
Debt Service	71,210	2,397	53,319	28,585	758	17,134	76%
Capital	-	-	-	70,285	2	(2)	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,777,820	286,782	2,594,036	2,343,365	48,329	1,135,455	70%
Net	282,886	423,903	447,828	450,332	(48,329)	(116,613)	
Cash Balance			3,066,965	2,361,736			

Staffing	Budget	Actual
<i>Code Enforcement (600-1201)/Animal Control (600-1207)</i>		
Full Time	24.00	24.00
Part-Time /Seasonal/Temporary	1.50	1.50
<i>Building Department (600-1306)</i>		
Full Time	14.00	14.00
Part-Time /Seasonal/Temporary	0.50	0.50
Total	40.00	40.00

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

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

Code Enforcement (600-1201)/Animal Control (600-1207)
This portion of the fund comprises revenues and expenditures for Code Enforcement and its subsidiary, Animal Care and Control. While some revenues are derived from fees for processing abandoned vehicles and animal control activities, the vast majority comes from a transfer from the EDIT fund. Most of the Other Income is from collections for ordinance violations. The \$2.1 million transfer is from the EDIT Fund to cover Code and Animal Control activities which, unlike the Consolidated Building Department, are not enterprises by nature. Some revenues are derived from fees for processing abandoned vehicles and animal control activities.

Building Department (600-1306)
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
September 30, 2017**

Fund Name	Parking Garages	Fund Number	601
Fund Type	Enterprise Funds	Date Updated	10/19/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	1,000,729	61,382	891,338	738,999	-	109,391	89%
Fines, Forfeitures, and Fees	99,000	3,991	45,199	45,870	-	53,801	46%
Interest Earnings	13,500	1,153	8,889	4,944	-	4,611	66%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	11,282	4,423	4,719	113	-	6,563	42%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,124,511	70,949	950,145	789,926	-	174,366	84%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	2,603	(2,603)	0%
Services	1,208,218	135,979	643,562	574,185	388,312	176,344	85%
Debt Service	-	-	-	-	-	-	0%
Capital	39,036	-	-	-	39,036	-	100%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,247,254	135,979	643,562	574,185	429,952	173,741	86%
Net	(122,743)	(65,030)	306,583	215,742	(429,952)	625	
Cash Balance			1,277,154	856,374			

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/Variances 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
September 30, 2017**

Fund Name	Solid Waste Operations	Fund Number	610
Fund Type	Enterprise Funds	Date Updated	10/18/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	5,876,175	459,486	4,001,413	4,121,358	-	1,874,762	68%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	3,900	402	3,524	2,272	-	376	90%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	74,166	23,166	74,166	50,387	-	1	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,954,241	483,053	4,079,103	4,174,017	-	1,875,138	69%
Expenditures							
Personnel	1,781,122	125,505	1,194,437	1,121,148	-	586,685	67%
Supplies	187,532	24,667	182,945	179,794	5,062	(475)	100%
Services	2,850,961	202,916	1,881,308	2,188,914	161,658	807,995	72%
Debt Service	7,682	-	-	9,700	-	7,682	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	835,613	-	693,600	663,000	-	142,013	83%
Total Expenditures	5,662,910	353,087	3,952,290	4,162,556	166,720	1,543,900	73%
Net	291,331	129,966	126,813	11,461	(166,720)	331,238	
Cash Balance			329,656	286,161			

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

Fund Purpose:

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

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

Recycling fees now charged to residents on 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. A budget transfer has been requested to correct the overdraft status.

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
September 30, 2017**

Fund Name	Solid Waste Capital	Fund Number	611
Fund Type	Enterprise Funds	Date Updated	10/18/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	300,000	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,100	7	908	879	-	192	83%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	835,613	-	693,600	663,000	-	142,013	83%
Total Revenue	836,713	7	694,508	963,879	-	142,205	83%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	1,123,613	259	971,870	786,003	-	151,743	86%
Capital	12,000	-	-	-	-	12,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,135,613	259	971,870	786,003	-	163,743	86%
Net	(298,900)	(252)	(277,361)	177,876	-	(21,539)	
Cash Balance			59,086	178,384			

Fund Purpose:

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

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

Explain Significant Spending on Capital Projects Below:

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

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

Fund Name	Water Works Operations	Fund Number	620
Fund Type	Enterprise Funds	Date Updated	10/18/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	15,585,122	1,535,958	11,441,408	11,437,469	-	4,143,714	73%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	35,000	2,668	22,104	23,462	-	12,896	63%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	83,000	2,544	56,125	48,107	-	26,875	68%
Transfers In	62,500	4,517	47,742	33,174	-	14,758	76%
Total Revenue	15,765,622	1,545,687	11,567,380	11,542,213	-	4,198,242	73%
Expenditures							
Personnel	5,604,157	414,945	3,784,925	3,766,345	1,728	1,817,505	68%
Supplies	1,727,233	64,259	870,472	908,473	224,147	632,614	63%
Services	6,160,201	442,360	3,629,758	3,470,485	492,812	2,037,630	67%
Debt Service	328,853	995	221,973	118,389	1,325	105,555	68%
Capital	-	-	-	-	-	-	0%
Transfers Out	3,906,810	312,827	2,966,715	3,291,817	-	940,095	76%
Total Expenditures	17,727,254	1,235,386	11,473,843	11,555,509	720,012	5,533,400	69%
Net	(1,961,632)	310,301	93,537	(13,296)	(720,012)	(1,335,158)	
Cash Balance			3,433,203	3,873,788			

Staffing	Budget	Actual
Full Time	72.00	70.00
Part-Time /Seasonal/Temporary	3.56	1.50
Total	75.56	71.50

Fund Purpose:

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

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

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
September 30, 2017**

Fund Name	Water Works Capital	Fund Number	622
Fund Type	Enterprise Funds	Date Updated	10/18/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	24,000	1,985	18,486	19,947	-	5,514	77%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	24,000	1,985	18,486	19,947	-	5,514	77%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	1,414,466	-	404,549	310,392	118,060	891,857	37%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,414,466	-	404,549	310,392	118,060	891,857	37%
Net	(1,390,466)	1,985	(386,063)	(290,445)	(118,060)	(886,343)	
Cash Balance			2,201,452	2,589,963			

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:

2010 Prius (2) purchased from MACOG for \$1 each
 Ford Transit Connect Cargo Van (3) \$68,247
 North Station Well #1 Replacement Project - \$49,811

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

Fund Name	Water Works Customer Deposit	Fund Number	624
Fund Type	Enterprise Funds	Date Updated	10/18/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	15,000	1,352	11,994	10,653	-	3,006	80%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	15,000	1,352	11,994	10,653	-	3,006	80%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	15,000	1,352	11,708	8,685	-	3,292	78%
Total Expenditures	15,000	1,352	11,708	8,685	-	3,292	78%
Net	-	-	285	1,968	-	(285)	
Cash Balance			1,503,025	1,540,710			

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

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

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Water Works Sinking	Fund Number	625
Fund Type	Enterprise Funds	Date Updated	10/17/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	8,500	811	6,088	4,170	-	2,412	72%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	12,751	-	12,750	-	-	1	100%
Transfers In	2,046,391	-	1,312,000	1,534,545	-	734,391	64%
Total Revenue	2,067,642	811	1,330,838	1,538,715	-	736,804	64%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	2,046,391	-	305,419	347,014	-	1,740,972	15%
Capital	-	-	-	-	-	-	0%
Transfers Out	8,500	811	6,079	4,164	-	2,421	72%
Total Expenditures	2,054,891	811	311,498	351,178	-	1,743,393	15%
Net	12,751	-	1,019,340	1,187,537	-	(1,006,589)	
Cash Balance			1,069,498	1,191,942			

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. No transfer in of monies from the Operating Fund in September is contributing to the lower percentage of revenue budget.

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Water Works Bond Reserve	Fund Number	626
Fund Type	Enterprise Funds	Date Updated	10/17/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	16,000	1,278	11,233	11,296	-	4,767	70%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	16,000	1,278	11,233	11,296	-	4,767	70%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	16,000	-	10,000	6,531	-	6,000	63%
Total Expenditures	16,000	-	10,000	6,531	-	6,000	63%
Net	-	1,278	1,233	4,765	-	(1,233)	
Cash Balance			1,428,597	1,644,326			

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
September 30, 2017**

Fund Name	Water Works Reserve Operations & Maintenance	Fund Number	629
Fund Type	Enterprise Funds	Date Updated	10/17/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	25,000	2,354	20,410	16,700	-	4,590	82%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	151,500	-	151,272	227,461	-	228	100%
Total Revenue	176,500	2,354	171,682	244,161	-	4,818	97%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	23,000	2,354	19,955	13,794	-	3,045	87%
Total Expenditures	23,000	2,354	19,955	13,794	-	3,045	87%
Net	153,500	-	151,727	230,367	-	1,773	
Cash Balance			2,614,000	2,462,728			

Fund Purpose:

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

The Cash Balance of this fund is equivalent to two months' worth of the amended annual operating expenditure budget in Water Works Operations Fund #620, excluding transfers.

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Sewer Repair Insurance	Fund Number	640
Fund Type	Enterprise Funds	Date Updated	10/23/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	613,924	53,412	479,500	468,157	-	134,424	78%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	18,500	1,635	14,189	11,898	-	4,311	77%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	632,424	55,048	493,688	480,055	-	138,736	78%
Expenditures							
Personnel	219,798	18,113	155,765	114,310	-	64,033	71%
Supplies	37,970	1,780	13,979	14,824	8,699	15,292	60%
Services	262,444	15,990	219,107	215,805	35,002	8,335	97%
Debt Service	14,297	-	14,218	14,218	-	79	99%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	534,509	35,884	403,069	359,157	43,701	87,740	84%
Net	97,915	19,164	90,619	120,899	(43,701)	50,996	
Cash Balance			1,846,353	1,774,108			

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

Fund Purpose:

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

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

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

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Sewage Works Operations	Fund Number	641
Fund Type	Enterprise Funds	Date Updated	10/18/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	37,121,004	3,280,685	28,639,017	28,740,089	-	8,481,987	77%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	120,000	12,904	113,060	76,143	-	6,940	94%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	111,538	124	122,588	43,290	-	(11,050)	110%
Transfers In	41,000	4,640	38,429	25,160	-	2,571	94%
Total Revenue	37,393,542	3,298,353	28,913,093	28,884,682	-	8,480,449	77%
Expenditures							
Personnel	7,750,680	536,359	5,199,368	4,940,810	6	2,551,305	67%
Supplies	2,656,812	94,789	990,935	1,322,783	243,948	1,421,929	46%
Services	15,138,977	558,009	7,295,176	6,129,032	4,396,845	3,446,957	77%
Debt Service	943,719	25,487	667,335	559,638	-	276,384	71%
Capital	-	-	-	-	-	-	0%
Transfers Out	18,052,147	1,631,332	13,640,739	13,046,804	-	4,411,409	76%
Total Expenditures	44,542,335	2,845,976	27,793,553	25,999,067	4,640,799	12,107,983	73%
Net	(7,148,793)	452,377	1,119,540	2,885,615	(4,640,799)	(3,627,534)	
Cash Balance			14,420,180	11,933,136			

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

Fund Purpose:

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

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

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
September 30, 2017**

Fund Name	Sewage Works Capital	Fund Number	642
Fund Type	Enterprise Funds	Date Updated	10/17/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	52,000	6,095	50,463	55,077	-	1,537	97%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	400,000	-	400,000	-	-	-	100%
Transfers In	4,442,000	500,000	2,942,000	2,487,000	-	1,500,000	66%
Total Revenue	4,894,000	506,095	3,392,463	2,542,077	-	1,501,537	69%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	8,040,455	286,199	3,547,308	3,405,952	1,518,872	2,974,274	63%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	8,040,455	286,199	3,547,308	3,405,952	1,518,872	2,974,274	63%
Net	(3,146,455)	219,895	(154,846)	(863,875)	(1,518,872)	(1,472,737)	
Cash Balance			7,062,167	7,898,377			

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 \$1,332,102, Grit & Screening Improvements \$20,067
Calvert St. Lift Station \$869,803, Digester Gas Utilization \$507,461
East Bank 5 Sewer separation \$73,600
Sewer Vactor Truck \$331,398
Sewer Dept Crew Trucks \$89,192
Sewer Dump Truck \$207,540
Wastewater Crew Trucks \$79,255
Wastewater Cargo Van \$36,890

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

Fund Name	Sewage Works Reserve Operations & Maint.	Fund Number	643
Fund Type	Enterprise Funds	Date Updated	10/17/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	45,000	4,640	39,285	29,943	-	5,715	87%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	516,755	-	516,755	957,725	-	-	100%
Total Revenue	561,755	4,640	556,040	987,667	-	5,715	99%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	30,000	4,640	38,429	25,160	-	(8,429)	128%
Total Expenditures	30,000	4,640	38,429	25,160	-	(8,429)	128%
Net	531,755	-	517,611	962,507	-	14,144	
Cash Balance			5,153,129	4,636,374			

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

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

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

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

Fund Name	Sewage Sinking	Fund Number	649
Fund Type	Enterprise Funds	Date Updated	10/17/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	26,000	5,049	27,319	21,858	-	(1,319)	105%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	9,164,024	762,798	6,865,178	6,859,276	-	2,298,847	75%
Total Revenue	9,190,024	767,847	6,892,497	6,881,134	-	2,297,527	75%
Expenditures							
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%
Total Expenditures	9,163,754	-	1,081,626	1,148,456	-	8,082,128	12%
Net	26,270	767,847	5,810,871	5,732,678	-	(5,784,601)	
Cash Balance			6,626,533	6,537,419			

Fund Purpose:

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

Explain Significant Revenue and Expenditure Changes/Variiances Below:

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

Explain Significant Spending on Capital Projects Below:

Not applicable to this fund.

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

Fund Name	Sewage Debt Service Reserve	Fund Number	653
Fund Type	Enterprise Funds	Date Updated	10/17/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	15,000	2,869	14,243	3,419	-	757	95%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	15,000	2,869	14,243	3,419	-	757	95%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	15,000	2,869	14,243	3,419	-	757	
Cash Balance			4,125,876	4,109,043			

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
September 30, 2017

Fund Name	Sewer Bond 2011	Fund Number	659
Fund Type	Enterprise Funds	Date Updated	10/17/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	155	-	154	1,628	-	1	100%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	155	-	154	1,628	-	1	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	51,688	-	51,687	-	-	1	100%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	51,688	-	51,687	-	-	1	100%
Net	(51,533)	-	(51,533)	1,628	-	-	
Cash Balance			145	233,522			

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 the debt service fund #649 to be applied toward loan payments. The significant projects this bond has funded are listed below.

Explain Significant Spending on Capital Projects Below:

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

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

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

Fund Name	Sewer Bond 2012	Fund Number	661
Fund Type	Enterprise Funds	Date Updated	10/17/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	50,000	958	18,092	84,253	-	31,908	36%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	50,000	958	18,092	84,253	-	31,908	36%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	250,000	-	-	-	-	250,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	2,760,364	190,669	2,028,061	8,544,654	867,533	(135,231)	105%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,010,364	190,669	2,028,061	8,544,654	867,533	114,769	96%
Net	(2,960,364)	(189,710)	(2,009,969)	(8,460,401)	(867,533)	(82,862)	
Cash Balance			876,387	7,013,555			

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 \$971,381
 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 \$2,096,088
 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
September 30, 2017

Fund Name	2013A Cost of Issuance Fund	Fund Number	664
Fund Type	Enterprise Funds	Date Updated	10/17/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	32	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	32	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	4,538	-	-	0%
Total Expenditures	-	-	-	4,538	-	-	0%
Net	-	-	-	(4,506)	-	-	
Cash Balance							

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
September 30, 2017**

Fund Name	2015 Sewer Bond Issuance	Fund Number	666
Fund Type	Enterprise Funds	Date Updated	10/17/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	114	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	114	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	2,500	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	6,705	-	-	0%
Total Expenditures	-	-	-	9,205	-	-	0%
Net	-	-	-	(9,090)	-	-	
Cash Balance							

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
September 30, 2017**

Fund Name	Century Center	Fund Number	670
Fund Type	Enterprise Funds	Date Updated	10/20/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	1,275,000	106,250	956,250	1,313,450	-	318,750	75%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	2,942,683	248,134	2,211,906	1,978,065	-	730,777	75%
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%
Total Revenue	4,228,683	354,384	3,169,156	3,301,510	-	1,059,527	75%
Expenditures							
Personnel	2,327,806	183,411	1,682,376	1,616,859	-	645,430	72%
Supplies	513,040	36,695	423,852	474,420	-	89,188	83%
Services	1,144,768	93,972	855,588	941,701	-	289,180	75%
Debt Service	-	-	-	-	-	-	0%
Capital	126,529	-	-	-	-	126,529	0%
Transfers Out	82,167	-	82,167	79,676	-	-	100%
Total Expenditures	4,194,310	314,078	3,043,983	3,112,656	-	1,150,327	73%
Net	34,373	40,306	125,172	188,854	-	(90,799)	
Cash Balance			1,764,996	1,744,266			

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

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

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

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Century Center Capital	Fund Number	671
Fund Type	Enterprise Funds	Date Updated	10/20/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	750	71	648	713	-	102	86%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	750	71	648	713	-	102	86%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	118,002	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	118,002	-	-	0%
Net	750	71	648	(117,290)	-	102	
Cash Balance			866,634	884,782			

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
September 30, 2017**

Fund Name	Century Center Energy Conservation Debt Svc	Fund Number	672
Fund Type	Enterprise Funds	Date Updated	10/20/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	110,130	4	55,555	107,759	-	54,576	50%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	82,167	-	82,167	79,676	-	-	100%
Total Revenue	192,297	4	137,722	187,435	-	54,576	72%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	192,297	-	95,128	140,609	-	97,169	49%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	192,297	-	95,128	140,609	-	97,169	49%
Net	-	4	42,594	46,826	-	(42,594)	
Cash Balance			99,647	96,858			

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/Variiances 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
September 30, 2017**

Fund Name	Central Services	Fund Number	222
------------------	-------------------------	--------------------	------------

Fund Type	Internal Service Funds	Date Updated	10/20/2017
------------------	-------------------------------	---------------------	-------------------

Control	City Funds
----------------	-------------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	11,400	3,508	4,943	9,808	-	6,457	43%
Charges for Services	3,754,119	251,558	2,334,808	2,235,799	-	1,419,311	62%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	6,800	821	7,995	7,820	-	(1,195)	118%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	10,000	-	-	-	-	10,000	0%
Other Income	4,526,250	355,952	3,354,327	3,344,243	-	1,171,923	74%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	8,308,569	611,840	5,702,073	5,597,670	-	2,606,496	69%
Expenditures							
Personnel	3,288,165	223,020	2,095,509	1,909,780	-	1,192,656	64%
Supplies	170,652	1,721	82,312	57,488	17,345	70,995	58%
Services	4,803,470	331,807	3,425,895	3,370,204	481,329	896,246	81%
Debt Service	15,656	835	11,695	9,191	1,880	2,081	87%
Capital	-	-	-	-	-	-	0%
Transfers Out	286,700	286,700	286,700	-	-	-	100%
Total Expenditures	8,564,643	844,083	5,902,110	5,346,662	500,554	2,161,979	75%
Net	(256,074)	(232,244)	(200,037)	251,008	(500,554)	444,517	
Cash Balance			1,155,602	1,608,671			

Staffing	Budget	Actual
Full Time	42.00	41.00
Part-Time /Seasonal/Temporary	2.00	2.00
Total	44.00	43.00

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:
In September we had 1,589 vehicle repairs. Average Fuel prices for Sept is \$1.96 for Unleaded and \$2.42 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 \$1.44. 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
September 30, 2017**

Fund Name	Central Services Capital	Fund Number	224
Fund Type	Internal Service Funds	Date Updated	10/20/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	900	60	670	879	-	230	74%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	286,700	286,700	286,700	-	-	-	100%
Total Revenue	287,600	286,760	287,370	879	-	230	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	28,000	-	23,273	22,299	-	4,727	83%
Services	69,025	-	36,659	10,495	6,255	26,111	62%
Debt Service	-	-	-	-	-	-	0%
Capital	229,000	114,180	114,180	173,396	-	114,820	50%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	326,025	114,180	174,112	206,190	6,255	145,658	55%
Net	(38,425)	172,580	113,259	(205,311)	(6,255)	(145,428)	
Cash Balance			225,420	(16,896)			

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:

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
September 30, 2017**

Fund Name	Liability Insurance	Fund Number	226
Fund Type	Internal Service Funds	Date Updated	10/20/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	2,927,591	241,179	2,186,525	1,665,621	-	741,066	75%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	42,000	3,787	36,063	32,349	-	5,937	86%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	606,643	-	36,642	13,615	-	570,001	6%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,576,234	244,966	2,259,230	1,711,586	-	1,317,004	63%
Expenditures							
Personnel	268,799	21,241	200,040	153,048	-	68,759	74%
Supplies	21,062	498	9,322	9,553	5,139	6,601	69%
Services	3,297,725	129,001	2,249,538	1,488,227	35,930	1,012,256	69%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,587,586	150,740	2,458,900	1,650,828	41,069	1,087,617	70%
Net	(11,352)	94,225	(199,670)	60,758	(41,069)	229,387	
Cash Balance			4,407,624	4,606,391			

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

Fund Purpose:

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

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

The City budgeted \$1 million in 2017 for expected liability claims. At the end of September, only \$157,514 had been spent.

The City budgeted \$603,386 for expected workers compensation activities. At the end of September, workers compensation activities were \$70,000 over budget.

The City budgeted \$800,000 for the City's portion of cost of Beck's Lake clean-up.

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Take Home Vehicle Police	Fund Number	278
Fund Type	Internal Service Funds	Date Updated	10/18/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	41,500	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	7,000	682	5,949	4,718	-	1,051	85%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,360	240	1,120	41,500	-	240	82%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	8,360	922	7,069	87,718	-	1,291	85%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	10,000	-	972	53	-	9,028	10%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,000	-	972	53	-	9,028	10%
Net	(1,640)	922	6,097	87,664	-	(7,737)	
Cash Balance			758,949	729,137			

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
September 30, 2017**

Fund Name	IT / Innovation / 311 Call Center	Fund Number	279
Fund Type	Internal Service Funds	Date Updated	10/20/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	5,205,034	430,621	3,875,589	363,179	-	1,329,445	74%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,205,034	430,621	3,875,589	363,179	-	1,329,445	74%
Expenditures							
Personnel	2,053,699	151,600	1,363,970	338,021	-	689,729	66%
Supplies	981,191	5,624	47,612	2,502	3,785	929,794	5%
Services	2,006,824	16,355	879,772	22,837	453,859	673,192	66%
Debt Service	163,320	7,432	94,539	-	-	68,781	58%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,205,034	181,011	2,385,893	363,359	457,644	2,361,497	55%
Net	-	249,610	1,489,696	(180)	(457,644)	(1,032,052)	
Cash Balance			1,489,696	(180)			

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

Fund Purpose:

This internal service fund was established in 2016 to track the operational revenues and expenditures on the 311 Call Center, whose expenses in previous years were charged to the General Fund. The 311 Call Center was established to handle citizen telephone calls in an efficient and effective manner. It provides citizens with a "one-stop" shop to contact city departments with inquiries and service requests.

Starting in 2017, the Department of Innovation & Technology was moved to this fund. The IT Dept provides technical services to the various departments within the City.

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

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

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

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

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Self-Funded Employee Benefits	Fund Number	711
------------------	--------------------------------------	--------------------	------------

Fund Type	Internal Service Funds	Date Updated	
------------------	-------------------------------	---------------------	--

Control	City Funds
----------------	-------------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	17,770,850	1,474,726	13,346,932	12,401,162	-	4,423,918	75%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	75,000	8,172	67,368	35,585	-	7,632	90%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	46,809	5,572	104,900	971,234	-	(58,091)	224%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	17,892,659	1,488,470	13,519,200	13,407,980	-	4,373,459	76%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	78,935	3,682	81,464	40,403	17,350	(19,879)	125%
Services	1,217,190	22,816	866,664	1,079,698	299,016	51,510	96%
Insurance	16,507,075	1,022,611	10,368,073	10,755,389	27,289	6,111,712	63%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	17,803,200	1,049,110	11,316,201	11,875,490	343,655	6,143,344	65%
Net	89,459	439,361	2,202,999	1,532,490	(343,655)	(1,769,885)	
Cash Balance			8,933,815	5,906,437			

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 \$236K of the remaining services encumbrances.

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Unemployment Compensation	Fund Number	713
Fund Type	Internal Service Funds	Date Updated	10/20/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	82,765	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,800	221	2,089	1,918	-	711	75%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,800	221	2,089	84,683	-	711	75%
Expenditures							
Personnel	45,000	5,424	44,966	30,222	-	34	100%
Supplies	-	-	-	-	-	-	0%
Services	39,105	309	4,981	16,463	11,000	23,124	41%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	84,105	5,733	49,947	46,685	11,000	23,158	72%
Net	(81,305)	(5,512)	(47,857)	37,998	(11,000)	(22,448)	
Cash Balance			238,695	307,280			

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
September 30, 2017**

Fund Name	Firefighters Pension	Fund Number	701
Fund Type	Trust Funds	Date Updated	10/20/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	4,920,712	2,458,856	4,920,712	4,866,271	-	-	100%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,500	-	711	1,123	-	3,789	16%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	3,080	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,925,212	2,458,856	4,921,423	4,870,474	-	3,789	100%
Expenditures							
Personnel	5,091,119	380,306	3,482,146	3,949,122	-	1,608,973	68%
Supplies	200	-	10	19	-	190	5%
Services	6,950	69	3,649	3,918	-	3,301	53%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,098,269	380,376	3,485,806	3,953,060	-	1,612,463	68%
Net	(173,057)	2,078,480	1,435,617	917,415	-	(1,608,674)	
Cash Balance			1,603,189	1,388,934			

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
September 30, 2017**

Fund Name	Police Pension	Fund Number	702
Fund Type	Trust Funds	Date Updated	10/17/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	6,204,179	3,100,590	6,204,179	5,991,750	-	-	100%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,500	253	2,810	3,554	-	1,690	62%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	15,000	79	14,568	3,273	-	432	97%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,223,679	3,100,921	6,221,557	5,998,577	-	2,122	100%
Expenditures							
Personnel	6,415,689	507,705	4,610,355	4,818,540	-	1,805,334	72%
Supplies	800	-	-	67	-	800	0%
Services	7,400	90	3,731	3,874	-	3,669	50%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,423,889	507,795	4,614,086	4,822,481	-	1,809,803	72%
Net	(200,210)	2,593,127	1,607,471	1,176,096	-	(1,807,681)	
Cash Balance			2,400,025	2,334,300			

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/Variiances 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
September 30, 2017**

Fund Name	City Cemetery	Fund Number	730
Fund Type	Trust Funds	Date Updated	10/19/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	280	26	228	200	-	52	81%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	280	26	228	200	-	52	81%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	6,000	-	-	-	599	5,401	10%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,000	-	-	-	599	5,401	10%
Net	(5,720)	26	228	200	(599)	(5,349)	
Cash Balance			29,031	28,742			

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
September 30, 2017**

Fund Name	TIF - River West Development Area (Airport)	Fund Number	324
------------------	--	--------------------	------------

Fund Type	Tax Increment Financing Funds	Date Updated	10/19/2017
------------------	--------------------------------------	---------------------	-------------------

Control	Redevelopment Commission Controlled Funds
----------------	--

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	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	67,600	244,301	27,520	-	(556)	100%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	243,829	25,165	222,227	217,801	-	21,602	91%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	5,070,202	505,002	1,090,159	845,927	-	3,980,043	22%
Transfers In	29,000	2,498	21,369	15,814	-	7,631	74%
Total Revenue	23,789,389	600,265	10,708,436	11,075,014	-	13,080,953	45%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	4,544,763	59,891	913,725	549,620	2,508,233	1,122,805	75%
Debt Service	8,182,682	101,000	7,522,516	5,575,671	-	660,166	92%
Capital	26,891,442	958,195	5,377,227	8,862,891	9,007,573	12,506,643	53%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	39,618,887	1,119,086	13,813,468	14,988,181	11,515,806	14,289,613	64%
Net	(15,829,498)	(518,821)	(3,105,031)	(3,913,167)	(11,515,806)	(1,208,661)	
Cash Balance			29,419,590	28,880,665			

Fund Purpose:

This fund accounts for the collection of Tax Increment Financing Revenues for the River West Development Area.

Explain Significant Revenue and Expenditure Changes/Variations Below:

Explain Significant Spending on Capital Projects Below:

In 2016, major expenditures (other than debt service) included: Ignition Park Infrastructure; LaSalle Hotel; Safe Routes to School @ Harrison School; Advanced Center for Cancer Care; Lippert; Nello; Western Restriping; Hoffman Hotel; Ignition Park Multi-Tenant Bldg.; Ignition Park Land Improvements; Bartlett Roundabout; Coal Line Trail; Patel Hotel/Plaza; Ameriplex Lease; Chet Waggoner Drive; Airport Authority; Ignition Park Signage.

Major capital expenditures thus far in 2017 include: \$265K for Chet Waggoner Drive; \$246K for Coal Line Trail; \$630K for Four Winds Field Planning Area Improvements; \$648K for Fire Station #4; \$244K for Ignition Park Infrastructure; \$417K for JMS Building; \$140K LaSalle Building; \$857K Nello; \$105K Olive Street Metronet; \$226K Patel Hotel; \$93K Project Lead the Way; \$46K Southeast Master Plan and \$110K for Western Avenue Streetscape.

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

Fund Name	TIF - West Washington	Fund Number	422
------------------	------------------------------	--------------------	------------

Fund Type	Tax Increment Financing Funds	Date Updated	10/19/2017
------------------	--------------------------------------	---------------------	-------------------

Control	Redevelopment Commission Controlled Funds
----------------	--

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	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	1,952	15,955	11,059	-	6,045	73%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	442,000	1,952	214,107	293,869	-	227,893	48%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	3,492	-	2,805	11,527	479	208	94%
Debt Service	-	-	-	-	-	-	0%
Capital	1,424,800	65,778	65,778	-	449,472	909,550	36%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,428,292	65,778	68,583	11,527	449,951	909,758	36%
Net	(986,292)	(63,826)	145,524	282,342	(449,951)	(681,865)	
Cash Balance			2,106,582	1,789,772			

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
September 30, 2017

Fund Name	TIF - Leighton Plaza (Redevelop Retail)	Fund Number	425
------------------	---	--------------------	-----

Fund Type	Tax Increment Financing Funds	Date Updated	10/19/2017
------------------	-------------------------------	---------------------	------------

Control	Redevelopment Commission Controlled Funds
----------------	---

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,706	151	1,317	1,159	-	389	77%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	195,308	7,098	86,940	93,137	-	108,368	45%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	197,014	7,249	88,257	94,296	-	108,757	45%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	10,342	672	5,867	2,253	-	4,475	57%
Services	147,824	6,812	90,751	86,393	-	57,073	61%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	5,950	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	158,166	7,484	96,618	94,595	-	61,548	61%
Net	38,848	(235)	(8,361)	(299)	-	47,209	
Cash Balance			178,449	208,517			

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
September 30, 2017**

Fund Name	TIF - River East Development Area (NE Dev)	Fund Number	429
------------------	---	--------------------	------------

Fund Type	Tax Increment Financing Funds	Date Updated	10/19/2017
------------------	--------------------------------------	---------------------	-------------------

Control	Redevelopment Commission Controlled Funds
----------------	--

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	3,000,000	-	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	7,377	60,742	53,905	-	11,258	84%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	156,067	-	156,065	64,824	-	2	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,236,467	7,377	1,647,303	1,290,058	-	1,589,164	51%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	614,849	10,750	220,530	30,978	306,233	88,085	86%
Debt Service	-	-	-	-	-	-	0%
Capital	9,987,847	65,375	1,256,776	1,012,206	1,763,312	6,967,759	30%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,602,696	76,124	1,477,306	1,043,184	2,069,545	7,055,844	33%
Net	(7,366,229)	(68,747)	169,996	246,874	(2,069,545)	(5,466,680)	
Cash Balance			8,045,646	7,808,006			

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: \$870K for East Bank CSO Phase V and \$347K 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
September 30, 2017**

Fund Name	TIF - Southside Development #1	Fund Number	430
------------------	---------------------------------------	--------------------	------------

Fund Type	Tax Increment Financing Funds	Date Updated	10/19/2017
------------------	--------------------------------------	---------------------	-------------------

Control	Redevelopment Commission Controlled Funds
----------------	--

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	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	6,328	45,583	41,302	-	2,417	95%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	1,468,127	-	1,466,348	-	-	1,779	100%
Total Revenue	3,916,127	6,328	2,728,754	1,292,915	-	1,187,373	70%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,371,554	-	49,117	252,168	221,412	1,101,025	20%
Debt Service	-	-	-	-	-	-	0%
Capital	5,545,872	33,396	303,260	2,646,379	578,558	4,664,054	16%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,917,426	33,396	352,377	2,898,547	799,970	5,765,079	17%
Net	(3,001,299)	(27,068)	2,376,377	(1,605,632)	(799,970)	(4,577,706)	
Cash Balance			6,998,265	4,489,747			

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
September 30, 2017

Fund Name	TIF - Southside Development #3	Fund Number	432
Fund Type	Tax Increment Financing Funds	Date Updated	10/19/2017
Control	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	8,520	-	8,519	35,110	-	1	100%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	8,520	-	8,519	35,110	-	1	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	3,961,668	-	3,961,667	489,503	-	1	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	917,127	-	905,117	-	-	12,010	99%
Total Expenditures	4,878,795	-	4,866,784	489,503	-	12,011	100%
Net	(4,870,275)	-	(4,858,265)	(454,392)	-	(12,010)	
Cash Balance			-	4,848,003			

Fund Purpose:

This fund was used to pay debt service.

Explain Significant Revenue and Expenditure Changes/Variations Below:

The bond was paid off in February 2017. The Redevelopment Commission passed a resolution in to close the allocation area. The remaining cash will be transferred to South Side #1 (Fund 430) and the fund closed.

Explain Significant Spending on Capital Projects Below:

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

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

Fund Type	Tax Increment Financing Funds	Date Updated	10/19/2017
------------------	-------------------------------	---------------------	------------

Control	Redevelopment Commission Controlled Funds
----------------	---

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	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	36	730	811	-	370	66%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	328,208	36	219,010	232,100	-	109,198	67%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	8,608	-	-	-	4,200	4,408	49%
Debt Service	335,608	-	335,608	140,000	-	-	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	344,216	-	335,608	140,000	4,200	4,408	99%
Net	(16,008)	36	(116,598)	92,100	(4,200)	104,790	
Cash Balance			40,136	243,765			

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

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

Explain Significant Spending on Capital Projects Below:

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

Fund Name	TIF - River East Residential (NE Res)	Fund Number	436
Fund Type	Tax Increment Financing Funds	Date Updated	10/19/2017
Control	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	3,298,403	-	2,320,321	2,061,402	-	978,082	70%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	210,999	-	-	0%
Interest Earnings	2,500	-	442	2,109	-	2,058	18%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,300,903	-	2,320,763	2,274,510	-	980,140	70%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	264,901	-	-	-	-	264,901	0%
Debt Service	3,165,330	186,218	3,164,253	2,920,589	-	1,077	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,430,231	186,218	3,164,253	2,920,589	-	265,978	92%
Net	(129,328)	(186,218)	(843,490)	(646,079)	-	714,162	
Cash Balance			1,552,863	973,939			

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
September 30, 2017**

Fund Name	Redevelopment General	Fund Number	433
------------------	-----------------------	--------------------	-----

Fund Type	Redevelopment Funds	Date Updated	10/19/2017
------------------	---------------------	---------------------	------------

Control	Redevelopment Commission Controlled Funds
----------------	---

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	135	7	62	61	-	73	46%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	135	7	62	61	-	73	46%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	4,500	-	1,133	-	-	3,367	25%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	4,500	-	1,133	-	-	3,367	25%
Net	(4,365)	7	(1,071)	61	-	(3,294)	
Cash Balance			7,382	8,763			

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
September 30, 2017**

Fund Name	Certified Technology Park	Fund Number	439
Fund Type	Redevelopment Funds	Date Updated	10/19/2017
Control	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	252,625	-	252,625	-	-	-	100%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	50,000	397	9,224	15,487	-	40,776	18%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	302,625	397	261,849	15,487	-	40,776	87%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	2,200,000	-	1,800,000	142,913	-	400,000	82%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,200,000	-	1,800,000	142,913	-	400,000	82%
Net	(1,897,375)	397	(1,538,151)	(127,426)	-	(359,224)	
Cash Balance			612,272	2,145,881			

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
September 30, 2017**

Fund Name	Airport Urban Enterprise Zone	Fund Number	454
Fund Type	Redevelopment Funds	Date Updated	10/19/2017
Control	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	3,900	347	3,031	2,665	-	869	78%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,900	347	3,031	2,665	-	869	78%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	50,000	-	-	-	-	50,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	50,000	-	-	-	-	50,000	0%
Net	(46,100)	347	3,031	2,665	-	(49,131)	
Cash Balance			386,126	382,286			

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
September 30, 2017**

Fund Name	Industrial Revolving Fund	Fund Number	754
------------------	----------------------------------	--------------------	------------

Fund Type	Redevelopment Funds	Date Updated	10/19/2017
------------------	----------------------------	---------------------	-------------------

Control	Redevelopment Commission Controlled Funds
----------------	--

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	192,000	-	68,914	-	-	123,086	36%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	31,824	-	4,824	-	-	27,000	15%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	223,824	-	73,738	-	-	150,086	33%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	142,000	-	55,606	-	-	86,394	39%
Debt Service	15,000	-	5,427	-	-	9,573	36%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	157,000	-	61,033	-	-	95,967	39%
Net	66,824	-	12,705	-	-	54,119	
Cash Balance			2,812,585	-			

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
September 30, 2017**

Fund Name	Redevelopment Bond - Airport Taxable	Fund Number	315
------------------	---	--------------------	------------

Fund Type	Debt Service Funds	Date Updated	10/19/2017
------------------	---------------------------	---------------------	-------------------

Control	Redevelopment Commission Controlled Funds
----------------	--

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	14,000	935	8,187	7,272	-	5,813	58%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	14,000	935	8,187	7,272	-	5,813	58%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	14,000	935	7,995	5,921	-	6,005	57%
Total Expenditures	14,000	935	7,995	5,921	-	6,005	57%
Net	-	-	192	1,351	-	(192)	
Cash Balance			1,038,904	1,038,904			

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Coveleski Debt Service Reserve	Fund Number	317
------------------	--------------------------------	--------------------	-----

Fund Type	Debt Service Funds	Date Updated	10/19/2017
------------------	--------------------	---------------------	------------

Control	Redevelopment Commission Controlled Funds
----------------	---

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	5,000	464	4,055	3,565	-	945	81%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,000	464	4,055	3,565	-	945	81%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	5,000	464	4,055	3,565	-	945	
Cash Balance			516,521	511,384			

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
September 30, 2017**

Fund Name	Redevelopment Bond - Palais Royale	Fund Number	328
------------------	------------------------------------	--------------------	-----

Fund Type	Debt Service Funds	Date Updated	10/19/2017
------------------	--------------------	---------------------	------------

Control	Redevelopment Commission Controlled Funds
----------------	---

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	20,000	1,563	13,694	12,150	-	6,306	68%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	20,000	1,563	13,694	12,150	-	6,306	68%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	15,000	1,563	13,373	9,893	-	1,627	89%
Total Expenditures	15,000	1,563	13,373	9,893	-	1,627	89%
Net	5,000	-	320	2,257	-	4,680	
Cash Balance			1,735,840	1,735,840			

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

Explain Significant Spending on Capital Projects Below:

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

Fund Name	South Bend Redevelopment Authority	Fund Number	752
Fund Type	Debt Service Funds	Date Updated	10/20/2017
Control	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,500	400	2,175	-	-	325	87%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	3,866,169	-	3,690,500	-	-	175,669	95%
Total Revenue	3,868,669	400	3,692,675	-	-	175,994	95%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	3,868,164	1,475,853	3,826,263	-	-	41,901	99%
Capital	-	-	-	-	-	-	0%
Transfers Out	735,241	-	735,240	-	-	1	100%
Total Expenditures	4,603,405	1,475,853	4,561,503	-	-	41,902	99%
Net	(734,736)	(1,475,453)	(868,827)	-	-	134,091	
Cash Balance			363,942	-			

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
September 30, 2017**

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

Fund Type	Debt Service Funds	Date Updated	10/19/2017
------------------	---------------------------	---------------------	-------------------

Control	Redevelopment Commission Controlled Funds
----------------	--

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,500	381	2,088	-	-	412	84%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	854,784	-	856,500	-	-	(1,716)	100%
Total Revenue	857,284	381	858,588	-	-	(1,304)	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	855,784	854,784	1,249,569	-	-	(393,785)	146%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	855,784	854,784	1,249,569	-	-	(393,785)	146%
Net	1,500	(854,404)	(390,981)	-	-	392,481	
Cash Balance			1,717,460	-			

Fund Purpose:

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

Accounting Methodology:

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

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

Explain Significant Spending on Capital Projects Below:

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

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

Fund Type	Debt Service Funds	Date Updated	10/20/2017
------------------	---------------------------	---------------------	-------------------

Control	Redevelopment Commission Controlled Funds
----------------	--

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

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

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

Explain Significant Revenue and Expenditure Changes/Variiances Below:

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Eddy Street Commons Capital	Fund Number	759
Fund Type	Capital & Debt Service Funds	Date Updated	10/19/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	22,500,000	22,500,000	-	-	(22,500,000)	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	22,500,000	22,500,000	-	-	(22,500,000)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	396,250	396,250	-	-	(396,250)	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	396,250	396,250	-	-	(396,250)	0%
Net	-	22,103,750	22,103,750	-	-	(22,103,750)	
Cash Balance			22,103,750				

Fund Purpose:

This fund accounts for the expenditures of the bond proceeds from the \$25 million Eddy Street Commons Bond issued in 2017 (closing date 8/14/17, debt schedule #163). The funds will be spent on Phase II of the Eddy Street Commons mixed use development near the University of Notre Dame.

This fund accounts for the cash in 3 trustee bank accounts: Bond Issuance Cost, Hotel Construction Fund, and Mixed-Use Construction Fund.

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:

In August 2017, the \$25 million in bond proceeds was deposited into the trustee bank. \$22.5 million was deposited into Fund 759 and \$2.5 million was deposited in Fund 760. The cost of issuance was \$396,250, paid out of Fund 759.

Explain Significant Spending on Capital Projects Below:

Since this fund was established mid-year, the City will file an additional appropriations request for any 2017 expenditures.

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

Fund Name	Eddy Street Commons Debt Service	Fund Number	760
Fund Type	Capital & Debt Service Funds	Date Updated	10/19/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	2,500,000	2,500,000	-	-	(2,500,000)	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	2,500,000	2,500,000	-	-	(2,500,000)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	-	2,500,000	2,500,000	-	-	(2,500,000)	
Cash Balance			2,500,000		-		

Fund Purpose:

This fund accounts for the receipt of payments from the City's North East Residential Area TIF Fund (436) and the subsequent semi-annual payment of debt service principal and interest to the bondholders. The par amount of the 2017 Eddy Street Commons Bond was \$25 million and the final payment is due February 15, 2037. This fund will hold a minimum of \$2.5 million in cash reserves per the bond covenant. The bonds were closed on August 14, 2017 and the first debt service payment is due on February 15, 2018. A debt service reserve amount of \$2.5 million dollars was established at the debt closing.

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 principal and interest payments are set forth in the 20 year debt amortization schedule with the first payment made on February 15, 2018 and the final payment on February 15, 2037. The bond was issued for Phase II of the Eddy Street Commons mixed use development near the University of Notre Dame.

Explain Significant Spending on Capital Projects Below: