



**Period Ending:** November 30, 2017

**Issued By:** Controller

# **City of South Bend**

## **Monthly Departmental Financial Report**

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

**Distribution**

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

Pete Buttigieg  
Laura O'Sullivan  
Suzanna Fritzberg

**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

**November 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 November 30, 2017, total revenue for the year was \$288,986,267, 80% of estimated revenue. As of November 30, 2016, total revenue received was \$240,833,313 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 November 30, 2017, total expenditures were \$286,883,867 and outstanding encumbrances were \$36,766,779, a total of \$323,650,646 which represents 78% 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 69% of the amended expenditure budget at the end of the period. Total expenditures, excluding encumbrances, were \$260,706,995 as of November 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**  
**November 30, 2017**

Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
<b>City Funds</b>							
<b>General Fund</b>		<b>59,191,016</b>	<b>1,415,441</b>	<b>38,124,028</b>	<b>35,820,919</b>	<b>21,066,988</b>	<b>64%</b>
<b>Special Revenue</b>							
	102 Rainy Day	90,000	8,776	94,359	1,484,150	(4,359)	105%
	103 Excess Levy	-	-	-	7	-	0%
	201 Parks & Recreation	20,194,318	113,500	9,302,213	7,268,102	10,892,105	46%
	202 Motor Vehicle Highway	10,023,367	397,099	8,719,221	9,366,449	1,304,146	87%
	203 Recreation Nonreverting	1,157,768	37,458	897,032	861,333	260,736	77%
	209 Studebaker-Oliver Reverting Grants	425,787	27,313	362,779	241,523	63,008	85%
	210 Economic Development State Grants	262,141	302	59,943	1,841,633	202,198	23%
	211 Department of Community Investment (DCI)	2,294,524	307,638	1,643,318	2,612,001	651,206	72%
	212 Dept of Community Investment Grants	5,574,676	723,589	2,462,544	2,798,285	3,112,132	44%
	216 Police State Seizures	37,000	3,903	45,679	31,992	(8,679)	123%
	217 Gift, Donation, Bequest	214,094	675	183,860	137,843	30,234	86%
	218 Police Curfew Violations	1,000	23	277	315	723	28%
	219 Unsafe Building	884,475	32,182	632,287	1,115,038	252,188	71%
	220 Law Enforcement Continuing Education	246,175	28,167	256,164	256,155	(9,989)	104%
	221 Landlord Registration	7,000	880	7,440	110	(440)	106%
	227 Loss Recovery	9,000	733	8,674	8,172	326	96%
	249 Public Safety LOIT	7,478,618	622,942	6,854,174	6,231,402	624,444	92%
	251 Local Roads & Streets	1,692,997	163,922	1,329,593	1,547,090	363,404	79%
	257 LOIT Special Distribution	1,623,397	2,455	392,164	4,347,943	1,231,233	24%
	258 Human Rights Federal Grant	258,740	374	147,286	222,998	111,454	57%
	265 Local Road & Bridge Grant	2,000,000	-	2,000,000	-	-	100%
	271 Eastrace Waterway	22	-	9	11	13	40%
	273 Morris PAC / Palais Royale Marketing	18,450	1,243	10,858	18,563	7,592	59%
	280 Police Block Grants	50	3	36	32	14	72%
	281 Economic Develop Commission-Revenue Bonds	300	24	256	228	44	85%
	289 HAZMAT	10,250	21	3,284	245	6,966	32%
	291 Indiana River Rescue	69,400	1,301	74,549	111,787	(5,149)	107%
	294 Regional Police Academy	22,980	273	19,404	19,283	3,576	84%
	295 COPS MORE Grant	123,500	19,254	74,102	248,406	49,398	60%
	299 Police Federal Drug Enforcement	63,000	50,184	53,768	26,594	9,232	85%
	404 County Option Income Tax	11,063,418	878,940	10,180,546	9,514,942	882,872	92%
	408 Economic Development Income Tax	11,794,400	877,262	10,919,235	9,387,432	875,165	93%
	410 Urban Development Action Grant	6,110	411	4,898	199,796	1,212	80%
	655 Project Release	449,153	38,026	415,630	410,921	33,523	93%
	705 Police K-9 Unit	2,036	2	26	31	2,010	1%
<b>Special Revenue Total</b>		<b>78,098,146</b>	<b>4,338,876</b>	<b>57,155,610</b>	<b>60,310,811</b>	<b>20,942,536</b>	<b>73%</b>
<b>City Debt Service</b>							
	313 Football Hall of Fame Debt Service	894,300	18	475,013	881,115	419,287	53%
	755 South Bend Building Corp	2,654,500	330	2,652,947	-	1,553	100%
	757 Parks Bond Debt Service	391,482	63,559	354,281	-	37,201	90%
	760 Eddy Street Commons Debt Service	2,500,700	411	2,500,644	-	56	100%
<b>City Debt Service Total</b>		<b>6,440,982</b>	<b>64,317</b>	<b>5,982,885</b>	<b>881,115</b>	<b>458,097</b>	<b>93%</b>
<b>Capital Project</b>							
	377 Professional Sports Development	734,325	-	258,581	738,184	475,744	35%
	401 Coveleski Stadium Capital	42,715	85	42,593	41,379	122	100%
	403 Zoo Endowment	200	-	151	413	49	76%
	405 Park Nonreverting Capital	439,850	158	270,987	8,213	168,863	62%
	406 Cumulative Capital Development	485,600	353	263,196	310,922	222,404	54%
	407 Cumulative Capital Improvement	437,000	258	295,083	298,863	141,917	68%
	412 Major Moves Construction	1,056,786	2,519	1,054,682	1,374,664	2,104	100%
	416 Morris Performing Arts Center Capital	106,500	2,885	64,539	90,985	41,961	61%
	434 Community Revitalization Enhancement District	-	-	-	635	-	0%
	450 Palais Royale Historic Preservation	17,500	1,597	15,905	14,693	1,595	91%
	677 Football Hall of Fame Capital	5,000	393	4,387	52,917	613	88%
	750 Equipment/Vehicle Leasing	5,502,900	939	4,554,140	-	948,760	83%
	751 Parks Bond Capital	7,500	1,457	6,499	-	1,001	87%
	753 Smart Streets Bond Capital	58,880	20,185	68,300	-	(9,420)	116%
	759 Eddy Street Commons Capital	22,500,000	-	22,500,000	-	-	100%
<b>Capital Project Total</b>		<b>31,394,756</b>	<b>30,829</b>	<b>29,399,044</b>	<b>2,931,869</b>	<b>1,995,712</b>	<b>94%</b>
<b>Enterprise</b>							
	287 Emergency Medical Services Capital	4,529,349	3,798	3,248,505	2,487,547	1,280,844	72%
	288 Emergency Medical Services Operating	6,385,015	521,840	5,116,295	5,269,832	1,268,720	80%
	600 Consolidated Building Fund	4,060,706	170,125	3,359,381	3,748,381	701,325	83%
	601 Parking Garages	1,163,261	96,765	1,166,845	933,738	(3,584)	100%
	610 Solid Waste Operations	6,103,341	458,364	4,998,441	5,121,604	1,104,900	82%
	611 Solid Waste Capital	836,713	62	779,599	964,119	57,114	93%
	620 Water Works Operations	15,869,122	1,306,061	14,292,596	14,062,811	1,576,526	90%
	622 Water Works Capital	82,000	1,882	21,442	23,360	60,558	26%
	624 Water Works Customer Deposit	16,500	1,287	14,014	12,682	2,486	85%
	625 Water Works Sinking	2,068,642	165,100	1,824,460	1,881,365	244,182	88%
	626 Water Works Bond Reserve	16,000	1,217	13,155	13,443	2,845	82%
	629 Water Works Reserve Operations & Maintenance	179,000	2,235	175,192	247,408	3,808	98%
	640 Sewer Repair Insurance	632,424	55,297	602,686	587,725	29,738	95%
	641 Sewage Works Operations	37,547,695	3,198,590	35,401,465	35,362,406	2,146,230	94%
	642 Sewage Works Capital	4,894,000	506,110	4,401,999	2,552,026	492,001	90%
	643 Sewage Works Reserve Operations & Maint.	561,755	4,405	562,960	993,759	(1,205)	100%
	649 Sewage Sinking	9,190,024	768,883	8,427,272	8,411,456	762,752	92%
	653 Sewage Debt Service Reserve	15,000	3,006	20,282	4,652	(5,282)	135%
	659 Sewer Bond 2011	201	0	155	1,891	46	77%
	661 Sewer Bond 2012	50,000	607	19,204	92,596	30,796	38%
	664 2013A Cost of Issuance Fund	-	-	-	32	-	0%
	666 2015 Sewer Bond Issuance	-	-	-	114	-	0%
	670 Century Center	4,228,683	382,813	3,923,877	3,575,831	304,806	93%
	671 Century Center Capital	750	71	793	859	(43)	106%
	672 Century Center Energy Conservation Debt Svc	192,297	55,395	193,121	187,443	(824)	100%
<b>Enterprise Total</b>		<b>98,622,478</b>	<b>7,703,914</b>	<b>88,563,738</b>	<b>86,537,080</b>	<b>10,058,740</b>	<b>90%</b>

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

Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
<b>Internal Service</b>							
	222 Central Services	8,308,569	596,086	6,974,704	6,730,581	1,333,865	84%
	224 Central Services Capital	287,600	187	287,575	131,398	25	100%
	226 Liability Insurance	3,576,234	287,222	2,800,986	2,090,756	775,248	78%
	278 Take Home Vehicle Police	8,360	889	8,568	105,399	(208)	102%
	279 IT / Innovation / 311 Call Center	5,205,034	430,621	4,736,831	437,576	468,203	91%
	711 Self-Funded Employee Benefits	17,892,659	1,468,292	16,457,311	16,727,350	1,435,348	92%
	713 Unemployment Compensation	2,800	204	2,412	91,170	389	86%
	<b>Internal Service Total</b>	<b>35,281,256</b>	<b>2,783,500</b>	<b>31,268,387</b>	<b>26,314,229</b>	<b>4,012,869</b>	<b>89%</b>
<b>Trust &amp; Agency</b>							
	701 Firefighters Pension	4,925,212	3,238	4,924,661	4,872,884	551	100%
	702 Police Pension	6,223,679	2,089	6,223,659	6,011,318	20	100%
	730 City Cemetery	280	25	267	238	13	95%
	<b>Trust &amp; Agency Total</b>	<b>11,149,171</b>	<b>5,352</b>	<b>11,148,587</b>	<b>10,884,440</b>	<b>584</b>	<b>100%</b>
<b>City Funds Total</b>		<b>320,177,805</b>	<b>16,342,229</b>	<b>261,642,279</b>	<b>223,680,463</b>	<b>58,535,526</b>	<b>82%</b>
<b>Redevelopment Commission Controlled Funds</b>							
<b>Tax Increment Financing</b>							
	324 TIF - River West Development Area (Airport)	19,689,389	25,254	10,945,803	11,532,258	8,743,586	56%
	422 TIF - West Washington	442,000	1,799	216,960	296,227	225,040	49%
	425 TIF - Leighton Plaza (Redevelop Retail)	197,014	11,558	103,368	123,389	93,646	52%
	429 TIF - River East Development Area (NE Dev)	3,236,467	6,817	1,658,075	1,304,788	1,578,392	51%
	430 TIF - Southside Development #1	3,916,127	5,954	2,738,134	1,298,933	1,177,993	70%
	432 TIF - Southside Development #3	8,520	-	8,519	41,500	1	100%
	435 TIF - Douglas Road	328,208	34	219,064	232,370	109,144	67%
	436 TIF - River East Residential (NE Res)	3,300,903	-	2,320,763	2,274,510	980,140	70%
	<b>Tax Increment Financing Total</b>	<b>31,118,628</b>	<b>51,416</b>	<b>18,210,686</b>	<b>17,103,975</b>	<b>12,907,942</b>	<b>59%</b>
<b>Redevelopment</b>							
	433 Redevelopment General	135	6	72	73	63	53%
	439 Certified Technology Park	302,625	523	262,671	18,315	39,954	87%
	454 Airport Urban Enterprise Zone	3,900	330	3,549	3,169	351	91%
	754 Industrial Revolving Fund	223,824	-	125,552	-	98,272	56%
	<b>Redevelopment Total</b>	<b>530,484</b>	<b>860</b>	<b>391,844</b>	<b>21,556</b>	<b>138,640</b>	<b>74%</b>
<b>Debt Service</b>							
	315 Redevelopment Bond - Airport Taxable	14,000	888	9,582	8,641	4,418	68%
	317 Coveleski Debt Service Reserve	5,000	442	4,748	4,239	252	95%
	328 Redevelopment Bond - Palais Royale	20,000	1,484	16,025	14,438	3,975	80%
	752 South Bend Redevelopment Authority	3,868,669	196,765	3,890,122	-	(21,453)	101%
	756 Smart Streets Debt Service	857,284	282	859,200	-	(1,916)	100%
	758 Erskine Village Debt Service	3,961,782	-	3,961,781	-	1	100%
	<b>Debt Service Total</b>	<b>8,726,735</b>	<b>199,861</b>	<b>8,741,457</b>	<b>27,319</b>	<b>(14,722)</b>	<b>100%</b>
<b>Redevelopment Commission Controlled Funds Total</b>		<b>40,375,847</b>	<b>252,137</b>	<b>27,343,988</b>	<b>17,152,850</b>	<b>13,031,859</b>	<b>68%</b>
<b>Grand Total</b>		<b>360,553,652</b>	<b>16,594,366</b>	<b>288,986,267</b>	<b>240,833,313</b>	<b>71,567,385</b>	<b>80%</b>

**City of South Bend**  
**Monthly Department Financial Report**  
**EXPENDITURE SUMMARY**  
**November 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*
<b>City Funds</b>								
<b>General Fund</b>								
	101-0101 Mayor's Office	872,923	72,777	741,070	592,901	343	131,511	85%
	101-0104 311 Call Center	-	-	-	3,810	-	-	0%
	101-0201 City Clerk	536,216	36,791	418,726	336,285	26,813	90,676	83%
	101-0301 Common Council	571,148	29,997	399,933	430,677	62,179	109,036	81%
	101-0302 WNIT Contract	43,000	-	43,000	43,000	-	-	100%
	101-0401 Administration & Finance	2,476,351	182,464	2,166,511	1,751,778	25,973	283,867	89%
	101-0404 Morris Performing Arts Center	1,271,039	60,870	872,849	910,208	1,958	396,232	69%
	101-0405 Palais Royale	530,200	17,934	284,404	399,020	3,499	242,297	54%
	101-0501 Legal Department	1,158,567	74,044	959,670	868,180	41	198,856	83%
	101-0602 Engineering	1,485,157	105,317	1,080,345	945,400	97,352	307,459	79%
	101-0801 Police Department	29,668,433	2,213,274	24,364,777	21,902,340	1,014,273	4,289,383	86%
	101-0802 Communications Center	-	-	-	1,479,012	-	-	0%
	101-0901 Fire Department	21,111,466	1,644,661	17,933,303	16,448,680	113,557	3,064,605	85%
	101-1008 Human Rights	425,805	28,886	366,757	313,697	3,666	55,382	87%
	101-1201 Code Enforcement	-	-	-	202,104	-	-	0%
	<b>General Fund Total</b>	<b>60,150,305</b>	<b>4,467,015</b>	<b>49,631,346</b>	<b>46,627,092</b>	<b>1,349,655</b>	<b>9,169,303</b>	<b>85%</b>
<b>Special Revenue</b>								
	103 Excess Levy	-	-	-	3,673	-	-	0%
	201 Parks & Recreation	19,042,888	952,609	11,802,326	9,885,404	559,412	6,681,150	65%
	202 Motor Vehicle Highway	11,765,531	630,007	8,169,971	7,694,433	598,216	2,997,343	75%
	203 Recreation Nonreverting	1,599,683	48,875	912,865	878,064	103,483	583,335	64%
	209 Studebaker-Oliver Reverting Grants	539,393	27,462	308,221	496,692	131,172	100,000	81%
	210 Economic Development State Grants	509,757	-	54,008	1,687,243	185,120	270,629	47%
	211 Department of Community Investment (DCI)	2,775,376	210,278	2,046,921	2,145,670	126,360	602,095	78%
	212 Dept of Community Investment Grants	5,455,838	445,027	2,269,984	3,029,892	2,329,131	856,723	84%
	216 Police State Seizures	116,000	5,868	5,868	16,110	-	110,132	5%
	217 Gift, Donation, Bequest	241,700	2,009	196,866	97,000	3,461	41,373	83%
	218 Police Curfew Violations	1,000	-	-	-	-	1,000	0%
	219 Unsafe Building	905,479	42,744	737,781	695,723	73,965	93,734	90%
	220 Law Enforcement Continuing Education	788,422	27,063	493,580	321,152	58,306	236,537	70%
	221 Landlord Registration	1,000	-	10	-	-	990	1%
	227 Loss Recovery	598,675	10,654	131,866	25,169	265,209	201,600	66%
	244 Emergency Phone System	33,671	-	33,671	-	-	0	100%
	249 Public Safety LOIT	7,462,645	537,099	6,621,673	5,725,280	-	840,972	89%
	251 Local Roads & Streets	2,308,544	-	1,048,379	1,477,310	228,519	1,031,646	55%
	252 Excess Welfare Distribution	8	8	8	-	-	(0)	101%
	257 LOIT Special Distribution	3,757,457	387,600	2,088,661	318,840	1,306,037	362,759	90%
	258 Human Rights Federal Grant	201,773	7,038	121,089	169,165	2,157	78,526	61%
	265 Local Road & Bridge Grant	2,000,000	465,271	466,735	-	977,954	555,311	72%
	271 Eastrace Waterway	1,367	-	1,353	-	-	14	99%
	273 Morris PAC / Palais Royale Marketing	21,675	-	5,673	4,212	-	16,002	26%
	289 HAZMAT	10,431	-	5,768	8,962	-	4,663	55%
	291 Indiana River Rescue	117,349	231	94,945	45,000	184	22,220	81%
	292 Police Grants	35,805	-	28,178	44,568	4,756	2,871	92%
	294 Regional Police Academy	22,500	1,039	8,581	16,246	-	13,919	38%
	295 COPS MORE Grant	263,767	960	156,839	189,200	40,826	66,102	75%
	299 Police Federal Drug Enforcement	286,337	-	149,201	53,413	-	137,136	52%
	404 County Option Income Tax	12,071,593	430,827	10,200,068	12,796,884	207,418	1,664,107	86%
	408 Economic Development Income Tax	11,559,184	319,415	8,444,973	8,766,699	536,454	2,577,757	78%
	410 Urban Development Action Grant	126,144	-	126,142	238,173	-	2	100%
	655 Project Relief	537,171	15,093	393,924	479,720	1,222	142,025	74%
	705 Police K-9 Unit	2,020	-	-	1,044	-	2,020	0%
	<b>Special Revenue Total</b>	<b>85,160,183</b>	<b>4,567,178</b>	<b>57,126,125</b>	<b>57,310,940</b>	<b>7,739,362</b>	<b>20,294,696</b>	<b>76%</b>
<b>City Debt Service</b>								
	313 Football Hall of Fame Debt Service	1,268,999	-	1,144,220	1,271,000	-	124,779	90%
	755 South Bend Building Corp	2,643,214	1,000	2,643,214	-	-	0	100%
	757 Parks Bond Debt Service	391,482	-	390,481	-	-	1,001	100%
	760 Eddy Street Commons Debt Service	-	-	-	-	-	-	0%
	<b>City Debt Service Total</b>	<b>4,303,695</b>	<b>1,000</b>	<b>4,177,915</b>	<b>1,271,000</b>	<b>-</b>	<b>125,780</b>	<b>97%</b>
<b>Capital Project</b>								
	377 Professional Sports Development	827,955	-	827,955	838,051	-	-	100%
	401 Coveleski Stadium Capital	30,000	-	78,597	33,475	-	(48,597)	262%
	403 Zoo Endowment	50,050	-	50,049	-	-	1	100%
	405 Park Nonreverting Capital	553,024	(3,610)	392,451	149,675	27,276	133,297	76%
	406 Cumulative Capital Development	476,500	(2,644)	438,241	526,737	-	38,259	92%
	407 Cumulative Capital Improvement	372,250	-	372,050	368,250	-	200	100%
	412 Major Moves Construction	2,470,708	721	512,248	1,169,799	1,057,838	900,622	64%
	416 Morris Performing Arts Center Capital	401,144	32,075	49,954	33,530	203,802	147,388	63%
	434 Community Revitalization Enhancement District	-	-	-	2,977	-	-	0%
	450 Palais Royale Historic Preservation	5,000	-	627	-	-	4,373	13%
	677 Football Hall of Fame Capital	81,091	1,440	42,089	59,152	11,490	27,512	66%
	750 Equipment/Vehicle Leasing	5,500,000	237,624	3,477,088	-	3,007,994	(985,082)	118%
	751 Parks Bond Capital	3,500,000	24,841	1,060,236	-	33,238	2,406,526	31%
	753 Smart Streets Bond Capital	10,000,000	26,452	4,934,279	-	-	5,065,721	49%
	759 Eddy Street Commons Capital	-	-	396,250	-	-	(396,250)	0%
	<b>Capital Project Total</b>	<b>24,267,722</b>	<b>316,899</b>	<b>12,632,115</b>	<b>3,181,645</b>	<b>4,341,637</b>	<b>7,293,970</b>	<b>70%</b>
<b>Enterprise</b>								
	287 Emergency Medical Services Capital	3,991,466	63,102	2,558,888	1,427,758	736,156	696,423	83%
	288 Emergency Medical Services Operating	6,137,914	420,077	4,777,734	5,156,206	144,390	1,215,790	80%
	600 Consolidated Building Fund	3,785,643	294,770	3,188,851	2,910,470	70,799	525,993	86%
	601 Parking Garages	1,247,254	15,613	838,161	664,883	262,254	146,839	88%
	610 Solid Waste Operations	5,662,910	302,144	4,679,599	4,981,844	152,455	830,857	85%
	611 Solid Waste Capital	1,135,613	19,921	1,075,715	889,926	-	59,898	95%
	620 Water Works Operations	17,727,254	1,206,006	13,961,738	14,101,021	897,128	2,868,388	84%
	622 Water Works Capital	1,414,466	92,118	496,670	318,317	371,787	546,009	61%
	624 Water Works Customer Deposit	15,000	1,287	13,729	10,714	-	1,271	92%
	625 Water Works Sinking	2,054,891	1,100	313,119	352,818	-	1,741,772	15%
	626 Water Works Bond Reserve	16,000	6,000	16,000	6,531	-	-	100%
	629 Water Works Reserve Operations & Maintenance	23,000	2,235	23,465	17,041	-	(465)	102%

**City of South Bend**  
**Monthly Department Financial Report**  
**EXPENDITURE SUMMARY**  
**November 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*
	640 Sewer Repair Insurance	634,509	33,097	479,607	463,058	54,657	100,245	84%
	641 Sewage Works Operations	44,831,185	3,003,947	35,015,128	30,934,295	3,840,047	5,976,011	87%
	642 Sewage Works Capital	8,051,255	267,590	4,217,520	3,985,243	1,204,994	2,628,741	67%
	643 Sewage Works Reserve Operations & Maint.	30,000	4,405	45,349	31,252	-	(15,349)	151%
	649 Sewage Sinking	9,163,754	8,077,055	9,158,681	9,168,015	-	5,073	100%
	659 Sewer Bond 2011	51,888	-	51,687	182,169	-	201	100%
	661 Sewer Bond 2012	3,010,364	-	2,263,409	10,173,907	632,186	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	337,982	3,742,075	3,788,872	-	452,235	89%
	671 Century Center Capital	-	1,500	1,500	130,547	-	(1,500)	0%
	672 Century Center Energy Conservation Debt Svc	192,297	-	191,297	236,132	-	1,000	99%
	<b>Enterprise Total</b>	<b>113,370,973</b>	<b>14,149,948</b>	<b>87,109,921</b>	<b>89,944,761</b>	<b>8,366,851</b>	<b>17,894,201</b>	<b>84%</b>
	<b>Internal Service</b>							
	222 Central Services	8,564,643	572,004	7,104,373	6,701,091	336,868	1,123,402	87%
	224 Central Services Capital	326,025	-	199,182	206,190	75,291	51,551	84%
	226 Liability Insurance	3,587,586	95,568	2,756,519	1,864,767	34,572	796,494	76%
	278 Take Home Vehicle Police	10,000	6,570	7,541	7,086	-	2,459	75%
	279 IT / Innovation / 311 Call Center	5,205,034	255,363	3,199,634	437,575	355,296	1,650,104	68%
	711 Self-Funded Employee Benefits	17,803,200	1,243,538	13,766,389	14,731,245	45,229	3,991,583	78%
	713 Unemployment Compensation	84,105	3,352	57,622	60,344	11,000	15,483	82%
	<b>Internal Service Total</b>	<b>35,580,593</b>	<b>2,176,395</b>	<b>27,091,260</b>	<b>24,008,297</b>	<b>858,256</b>	<b>7,631,076</b>	<b>79%</b>
	<b>Trust &amp; Agency</b>							
	701 Firefighters Pension	5,098,269	376,627	4,241,408	4,746,640	-	856,861	83%
	702 Police Pension	6,423,889	506,830	5,628,711	5,865,092	-	795,178	88%
	730 City Cemetery	6,000	-	599	-	-	5,401	10%
	<b>Trust &amp; Agency Total</b>	<b>11,528,158</b>	<b>883,457</b>	<b>9,870,718</b>	<b>10,611,731</b>	<b>-</b>	<b>1,657,440</b>	<b>86%</b>
	<b>City Funds Total</b>	<b>334,361,629</b>	<b>26,561,893</b>	<b>247,639,400</b>	<b>232,955,467</b>	<b>22,655,762</b>	<b>64,066,466</b>	<b>81%</b>
	<b>Redevelopment Commission Controlled Funds</b>							
	<b>Tax Increment Financing</b>							
	324 TIF - River West Development Area (Airport)	39,618,887	461,282	16,360,914	17,577,810	11,061,636	12,196,337	69%
	422 TIF - West Washington	1,428,292	-	72,591	14,082	445,401	910,300	36%
	425 TIF - Leighton Plaza (Redevelop Retail)	158,166	9,491	112,129	138,979	-	46,037	71%
	429 TIF - River East Development Area (NE Dev)	10,602,696	25,916	1,630,760	1,867,272	1,892,595	7,079,340	33%
	430 TIF - Southside Development #1	6,917,426	47,895	453,098	3,790,603	707,185	5,757,143	17%
	432 TIF - Southside Development #3	4,878,795	-	4,866,784	489,503	-	12,011	100%
	435 TIF - Douglas Road	344,216	-	335,724	341,288	4,200	4,292	99%
	436 TIF - River East Residential (NE Res)	3,430,231	500	3,167,084	3,369,278	-	263,147	92%
	<b>Tax Increment Financing Total</b>	<b>67,378,709</b>	<b>545,084</b>	<b>26,999,084</b>	<b>27,588,814</b>	<b>14,111,017</b>	<b>26,268,608</b>	<b>61%</b>
	<b>Redevelopment</b>							
	433 Redevelopment General	4,500	-	1,133	329	-	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	-	85,186	-	-	71,814	54%
	<b>Redevelopment Total</b>	<b>2,411,500</b>	<b>-</b>	<b>1,886,319</b>	<b>143,241</b>	<b>-</b>	<b>525,181</b>	<b>78%</b>
	<b>Debt Service</b>							
	315 Redevelopment Bond - Airport Taxable	14,000	888	9,390	7,291	-	4,610	67%
	328 Redevelopment Bond - Palais Royale	15,000	1,484	15,704	12,182	-	(704)	105%
	752 South Bend Redevelopment Authority	4,603,405	-	4,561,503	-	-	41,902	99%
	756 Smart Streets Debt Service	1,252,284	-	1,249,569	-	-	2,715	100%
	758 Erskine Village Debt Service	4,522,918	-	4,522,898	-	-	20	100%
	<b>Debt Service Total</b>	<b>10,407,607</b>	<b>2,372</b>	<b>10,359,064</b>	<b>19,472</b>	<b>-</b>	<b>48,543</b>	<b>100%</b>
	<b>Redevelopment Commission Controlled Funds Total</b>	<b>80,197,816</b>	<b>547,456</b>	<b>39,244,467</b>	<b>27,751,528</b>	<b>14,111,017</b>	<b>26,842,333</b>	<b>67%</b>
	<b>Grand Total</b>	<b>414,559,445</b>	<b>27,109,349</b>	<b>286,883,867</b>	<b>260,706,995</b>	<b>36,766,779</b>	<b>90,908,799</b>	<b>78%</b>

\* Includes year to date expenditures and encumbrances

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

**Department Name** Mayor's Office **Fund/Dept No.** 101-0101

**Fund Type** General Fund **Date Updated** 12/18/2017

**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
<b>Revenue</b>							
Property Taxes	872,323	72,757	740,980	592,291	-	131,343	85%
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	20	90	610	-	510	15%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>872,923</b>	<b>72,777</b>	<b>741,070</b>	<b>592,901</b>	<b>-</b>	<b>131,853</b>	<b>85%</b>
<b>Expenditures</b>							
Personnel	704,849	60,874	588,007	543,423	-	116,842	83%
Supplies	3,119	379	1,354	1,045	343	1,422	54%
Services	163,755	11,415	150,496	47,992	-	13,259	92%
Debt Service	1,200	109	1,213	441	-	(13)	101%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>872,923</b>	<b>72,777</b>	<b>741,070</b>	<b>592,901</b>	<b>343</b>	<b>131,511</b>	<b>85%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(343)</b>	<b>343</b>	
<b>Cash Balance</b>							

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

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

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**  
As of November 30, Debt Service was over budget. In December, the Common Council approved a budget transfer to cover this.  
  
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  
November 30, 2017**

<b>Department Name</b>	311 Call Center	<b>Fund/Dept No.</b>	101-0104
------------------------	-----------------	----------------------	----------

<b>Fund Type</b>	General Fund	<b>Date Updated</b>	12/22/2017
------------------	--------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

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

**Department Purpose:**

In 2013, the Central 311 Call Center was established to handle citizen telephone calls in an efficient and effective manner. It provides citizens with a "one-stop" shop to contact city departments with inquiries and service requests.

In 2016, the budget was moved to a new internal service fund (Fund 279).

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

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

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

<b>Department Name</b>	<b>City Clerk</b>	<b>Fund/Dept No.</b>	<b>101-0201</b>
------------------------	-------------------	----------------------	-----------------

<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>12/18/2017</b>
------------------	---------------------	---------------------	-------------------

<b>Control</b>	<b>City Funds</b>
----------------	-------------------

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	536,216	36,791	418,726	336,285	-	117,490	78%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>536,216</b>	<b>36,791</b>	<b>418,726</b>	<b>336,285</b>	<b>-</b>	<b>117,490</b>	<b>78%</b>
<b>Expenditures</b>							
Personnel	349,234	26,249	290,532	266,451	-	58,702	83%
Supplies	7,800	101	4,637	6,356	601	2,562	67%
Services	179,182	10,442	123,557	63,477	26,213	29,412	84%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>536,216</b>	<b>36,791</b>	<b>418,726</b>	<b>336,285</b>	<b>26,813</b>	<b>90,676</b>	<b>83%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(26,813)</b>	<b>26,813</b>	
<b>Cash Balance</b>							

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

**Department Purpose:**

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

We accomplish our mission by:

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

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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: \$3700), 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). 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: \$8,068.20), Legal Representation (PO: \$2,800, YTD Spent: \$2137.5), and Legal Advertising (POs: \$20,000, YTD Spent: \$12,443.66).

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

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

**Department Name** Common Council **Fund/Dept No.** 101-0301

**Fund Type** General Fund **Date Updated** 12/18/2017

**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
<b>Revenue</b>							
Property Taxes	571,148	29,997	399,933	430,677	-	171,215	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	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>571,148</b>	<b>29,997</b>	<b>399,933</b>	<b>430,677</b>	<b>-</b>	<b>171,215</b>	<b>70%</b>
<b>Expenditures</b>							
Personnel	304,402	23,762	259,711	257,457	112	44,579	85%
Supplies	4,503	84	2,207	6,540	203	2,094	54%
Services	262,243	6,152	138,015	166,680	61,864	62,364	76%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>571,148</b>	<b>29,997</b>	<b>399,933</b>	<b>430,677</b>	<b>62,179</b>	<b>109,036</b>	<b>81%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(62,179)</b>	<b>62,179</b>	
<b>Cash Balance</b>							

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

**Department Purpose:**

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

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

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 Attorney (PO: \$60,000, Spent: \$46,966.25) and Additional Legal Services (PO: \$29,000, Spent: \$11,263).

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

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

**Department Name** WNIT Contract **Fund/Dept No.** 101-0302

**Fund Type** General Fund **Date Updated** 12/18/2017

**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
<b>Revenue</b>							
Property Taxes	43,000	-	43,000	43,000	-	-	100%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>43,000</b>	<b>-</b>	<b>43,000</b>	<b>43,000</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	43,000	-	43,000	43,000	-	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>43,000</b>	<b>-</b>	<b>43,000</b>	<b>43,000</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Department Purpose:**

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

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

<b>Department Name</b>	Administration & Finance	<b>Fund/Dept No.</b>	101-0401
------------------------	--------------------------	----------------------	----------

<b>Fund Type</b>	General Fund	<b>Date Updated</b>	12/22/2017
------------------	--------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	2,464,047	182,137	2,153,911	1,735,614	-	310,136	87%
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	327	12,600	16,163	-	(296)	102%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,476,351</b>	<b>182,464</b>	<b>2,166,511</b>	<b>1,751,778</b>	<b>-</b>	<b>309,840</b>	<b>87%</b>
<b>Expenditures</b>							
Personnel	2,053,815	159,988	1,789,103	1,577,904	-	264,712	87%
Supplies	25,158	934	21,678	19,382	1,246	2,234	91%
Services	392,304	21,333	350,862	148,233	24,727	16,715	96%
Debt Service	5,074	209	4,868	6,259	-	206	96%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,476,351</b>	<b>182,464</b>	<b>2,166,511</b>	<b>1,751,778</b>	<b>25,973</b>	<b>283,867</b>	<b>89%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(25,973)</b>	<b>25,973</b>	
<b>Cash Balance</b>	<b>-</b>						

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	23.00	21.00
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>23.00</b>	<b>21.00</b>

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

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**  
 The largest encumbrances for services is related to an outstanding contract for diversity consulting. The encumbrances for supplies is mainly the value purchase order with Office Depot.  
  
 Two positions are vacant, Deputy Controller and Director of Financial Services-Parks.

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

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

**Department Name** Morris Performing Arts Center **Fund/Dept No.** 101-0404

**Fund Type** General Fund **Date Updated** 12/18/2017

**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
<b>Revenue</b>							
Property Taxes	294,394	37,283	188,355	(254,536)	-	106,039	64%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	488,000	14,900	340,673	528,284	-	147,327	70%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	488,645	8,687	343,821	636,460	-	144,824	70%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,271,039</b>	<b>60,870</b>	<b>872,849</b>	<b>910,208</b>	<b>-</b>	<b>398,190</b>	<b>69%</b>
<b>Expenditures</b>							
Personnel	510,299	34,416	391,924	656,099	-	118,375	77%
Supplies	7,697	107	3,753	12,368	1,958	1,986	74%
Services	753,043	26,347	477,172	241,741	-	275,871	63%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,271,039</b>	<b>60,870</b>	<b>872,849</b>	<b>910,208</b>	<b>1,958</b>	<b>396,232</b>	<b>69%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,958)</b>	<b>1,958</b>	
<b>Cash Balance</b>							

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

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

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**  
Starting with 2017, the position of Executive Administrative Assistant was replaced with Operations Manager.  
  
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 been allocated only inclusive of August, causing the year-to-date services expenditures to come in 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  
November 30, 2017**

**Department Name** Palais Royale **Fund/Dept No.** 101-0405

**Fund Type** General Fund **Date Updated** 12/18/2017

**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
<b>Revenue</b>							
Property Taxes	170,698	(7,951)	(19,491)	99,654	-	190,189	-11%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	332,072	23,645	281,437	272,380	-	50,635	85%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	27,430	2,240	22,458	26,986	-	4,972	82%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>530,200</b>	<b>17,934</b>	<b>284,404</b>	<b>399,020</b>	<b>-</b>	<b>245,796</b>	<b>54%</b>
<b>Expenditures</b>							
Personnel	142,131	9,998	103,165	222,556	-	38,966	73%
Supplies	3,398	-	1,024	11,634	1,174	1,200	65%
Services	384,671	7,936	180,215	164,830	2,325	202,131	47%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>530,200</b>	<b>17,934</b>	<b>284,404</b>	<b>399,020</b>	<b>3,499</b>	<b>242,297</b>	<b>54%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,499)</b>	<b>3,499</b>	
<b>Cash Balance</b>							

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

**Department Purpose:**

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

**Explain Significant Revenue, Expenditure and Staffing Changes/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 been allocated only inclusive of August, causing the year-to-date services expenditures to come in 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  
November 30, 2017**

**Department Name** Legal Department **Fund/Dept No.** 101-0501

**Fund Type** General Fund **Date Updated** 12/22/2017

**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
<b>Revenue</b>							
Property Taxes	1,083,190	74,044	902,561	791,716	-	180,629	83%
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	-	57,109	76,464	-	18,268	76%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,158,567</b>	<b>74,044</b>	<b>959,670</b>	<b>868,180</b>	<b>-</b>	<b>198,897</b>	<b>83%</b>
<b>Expenditures</b>							
Personnel	966,603	59,352	786,642	834,118	-	179,961	81%
Supplies	5,977	4,432	8,746	1,008	41	(2,810)	147%
Services	184,715	9,943	163,011	31,784	-	21,704	88%
Debt Service	1,272	318	1,271	1,271	-	1	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,158,567</b>	<b>74,044</b>	<b>959,670</b>	<b>868,180</b>	<b>41</b>	<b>198,856</b>	<b>83%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(41)</b>	<b>41</b>	
<b>Cash Balance</b>							

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

**Department Purpose:**

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

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

As of November 30, Supplies were over budget. In December, the Common Council approved a budget transfer to cover this.

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



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

**Department Name** Engineering **Fund/Dept No.** 101-0602

**Fund Type** General Fund **Date Updated** 12/18/2017

**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
<b>Revenue</b>							
Property Taxes	1,161,693	(63,962)	815,543	880,569	-	346,150	70%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	100,000	12,485	99,015	23,900	-	985	99%
Charges for Services	6,127	575	8,577	2,925	-	(2,450)	140%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	217,337	156,219	157,210	38,006	-	60,127	72%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,485,157</b>	<b>105,317</b>	<b>1,080,345</b>	<b>945,400</b>	<b>-</b>	<b>404,812</b>	<b>73%</b>
<b>Expenditures</b>							
Personnel	841,636	60,956	664,478	601,388	195	176,963	79%
Supplies	34,113	3,249	23,752	53,195	1,294	9,067	73%
Services	581,300	38,468	363,536	271,993	95,209	122,555	79%
Debt Service	28,108	2,644	28,579	18,825	654	(1,125)	104%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,485,157</b>	<b>105,317</b>	<b>1,080,345</b>	<b>945,400</b>	<b>97,352</b>	<b>307,459</b>	<b>79%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(97,352)</b>	<b>97,352</b>	
<b>Cash Balance</b>							

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

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

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

**Department Name** Police Department **Fund/Dept No.** 101-0801

**Fund Type** General Fund **Date Updated** 12/18/2017

**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
<b>Revenue</b>							
Property Taxes	29,000,025	2,161,695	23,726,255	21,550,842	-	5,273,770	82%
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	51,579	638,522	351,498	-	22,386	97%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>29,668,433</b>	<b>2,213,274</b>	<b>24,364,777</b>	<b>21,902,340</b>	<b>-</b>	<b>5,303,656</b>	<b>82%</b>
<b>Expenditures</b>							
Personnel	23,071,143	1,838,775	19,790,074	19,614,696	-	3,281,069	86%
Supplies	1,306,776	57,309	246,583	217,905	955,591	104,602	92%
Services	5,135,514	316,924	4,180,397	2,064,495	58,683	896,435	83%
Debt Service	155,000	267	147,724	5,244	-	7,276	95%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>29,668,433</b>	<b>2,213,274</b>	<b>24,364,777</b>	<b>21,902,340</b>	<b>1,014,273</b>	<b>4,289,383</b>	<b>86%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,014,273)</b>	<b>1,014,273</b>	
<b>Cash Balance</b>							

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

**Department Purpose:**

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

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

This fund includes the expenditures for 192 of the 247 budgeted Police officers and 44 full time civilian staff. Fund 249 contains the funding for 43 of the 247 Police officers that are funded by the LOIT. The \$896,046 encumbrance amount for Supplies is the cost of replacing video cameras for patrol vehicles.

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

Police cars are leased out of COIT Fund #404.

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

<b>Department Name</b>	<b>Fire Department</b>	<b>Fund/Dept No.</b>	<b>101-0901</b>
------------------------	------------------------	----------------------	-----------------

<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>12/18/2017</b>
------------------	---------------------	---------------------	-------------------

<b>Control</b>	<b>City Funds</b>
----------------	-------------------

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	21,068,583	1,644,661	17,890,896	16,429,286	-	3,177,687	85%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	500	-	25	175	-	475	5%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	42,383	-	42,382	19,219	-	1	100%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>21,111,466</b>	<b>1,644,661</b>	<b>17,933,303</b>	<b>16,448,680</b>	<b>-</b>	<b>3,178,163</b>	<b>85%</b>
<b>Expenditures</b>							
Personnel	17,624,592	1,410,057	14,848,223	14,885,096	5,872	2,770,497	84%
Supplies	502,435	20,939	258,066	256,360	45,579	198,790	60%
Services	2,984,439	213,665	2,827,014	1,307,224	62,106	95,318	97%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>21,111,466</b>	<b>1,644,661</b>	<b>17,933,303</b>	<b>16,448,680</b>	<b>113,557</b>	<b>3,064,605</b>	<b>85%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(113,557)</b>	<b>113,557</b>	
<b>Cash Balance</b>							

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	180.00	186.00
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>180.00</b>	<b>183.00</b>

**Department Purpose:**

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

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

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

In October, 6 new recruits were hired in, causing the number of full-time employees to exceed budget.

**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**  
**November 30, 2017**

<b>Department Name</b>	Human Rights	<b>Fund/Dept No.</b>	101-1008
------------------------	--------------	----------------------	----------

<b>Fund Type</b>	General Fund	<b>Date Updated</b>	12/18/2017
------------------	--------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	425,805	28,886	366,757	313,697	-	59,048	86%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>425,805</b>	<b>28,886</b>	<b>366,757</b>	<b>313,697</b>	<b>-</b>	<b>59,048</b>	<b>86%</b>
<b>Expenditures</b>							
Personnel	294,036	19,766	251,527	254,211	-	42,509	86%
Supplies	1,037	25	413	1,067	500	124	88%
Services	130,732	9,095	114,817	58,419	3,166	12,749	90%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>425,805</b>	<b>28,886</b>	<b>366,757</b>	<b>313,697</b>	<b>3,666</b>	<b>55,382</b>	<b>87%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,666)</b>	<b>3,666</b>	
<b>Cash Balance</b>	<b>-</b>						

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

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

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**  
Expenditures are higher this year in the services category. This is due to a roughly 1,200% increase in allocation costs related to information technology.

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

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

<b>Department Name</b>	Code Enforcement	<b>Fund/Dept No.</b>	101-1201
------------------------	------------------	----------------------	----------

<b>Fund Type</b>	General Fund	<b>Date Updated</b>	12/22/2017
------------------	--------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	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%
<b>Total Revenue</b>	-	-	-	<b>202,104</b>	-	-	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	202,104	-	-	0%
<b>Total Expenditures</b>	-	-	-	<b>202,104</b>	-	-	<b>0%</b>
<b>Net</b>	-	-	-	-	-	-	-
<b>Cash Balance</b>	-	-	-	-	-	-	-

**Department Purpose:**

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

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

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

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

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

<b>Fund Name</b>	Rainy Day	<b>Fund Number</b>	102
------------------	-----------	--------------------	-----

<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	12/18/2017
------------------	-----------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	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	8,776	94,359	78,300	-	(4,359)	105%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>90,000</b>	<b>8,776</b>	<b>94,359</b>	<b>1,484,150</b>	<b>-</b>	<b>(4,359)</b>	<b>105%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>90,000</b>	<b>8,776</b>	<b>94,359</b>	<b>1,484,150</b>	<b>-</b>	<b>(4,359)</b>	
<b>Cash Balance</b>			<b>10,278,732</b>	<b>10,176,257</b>			

**Fund Purpose:**

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

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

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

No expenditures are budgeted in this fund.

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

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

<b>Fund Name</b>	Excess Levy	<b>Fund Number</b>	103
------------------	-------------	--------------------	-----

<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	12/22/2017
------------------	-----------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

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

**Fund Purpose:**

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

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

This fund was closed in August 2016.

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

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

<b>Fund Name</b>	<b>Parks &amp; Recreation</b>	<b>Fund Number</b>	<b>201</b>
------------------	-------------------------------	--------------------	------------

<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>12/15/2017</b>
------------------	------------------------------	---------------------	-------------------

<b>Control</b>	<b>City Funds</b>
----------------	-------------------

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	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	3,093,558	110,205	2,069,434	1,620,857	-	1,024,124	67%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	25,000	2,853	28,817	23,092	-	(3,817)	115%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	1,500	-	1,500	650	-	-	100%
Other Income	1,783,913	442	1,321,534	987,548	-	462,379	74%
Transfers In	625,347	-	525,347	-	-	100,000	84%
<b>Total Revenue</b>	<b>20,194,318</b>	<b>113,500</b>	<b>9,302,213</b>	<b>7,268,102</b>	<b>-</b>	<b>10,892,105</b>	<b>46%</b>
<b>Expenditures</b>							
Personnel	8,380,352	587,061	6,986,502	6,402,754	-	1,393,850	83%
Supplies	1,343,520	57,266	833,952	848,337	167,745	341,823	75%
Services	4,930,895	305,877	3,698,863	2,416,677	390,214	841,818	83%
Debt Service	285,271	2,405	283,008	194,876	1,453	809	100%
Capital	4,000,000	-	-	22,760	-	4,000,000	0%
Transfers Out	102,850	-	-	-	-	102,850	0%
<b>Total Expenditures</b>	<b>19,042,888</b>	<b>952,609</b>	<b>11,802,326</b>	<b>9,885,404</b>	<b>559,412</b>	<b>6,681,150</b>	<b>65%</b>
<b>Net</b>	<b>1,151,430</b>	<b>(839,109)</b>	<b>(2,500,113)</b>	<b>(2,617,302)</b>	<b>(559,412)</b>	<b>4,210,955</b>	
<b>Cash Balance</b>			<b>2,002,483</b>	<b>1,319,891</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	97.00	97.00
Part-Time /Seasonal/Temporary	N/A	21.00
<b>Total</b>	<b>97.00</b>	<b>118.00</b>

**Fund Purpose:**

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

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

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

In 2017, the VPA Maintenance department has assumed responsibility for maintenance 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.

**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  
November 30, 2017**

<b>Fund Name</b>	<b>Motor Vehicle Highway</b>	<b>Fund Number</b>	<b>202</b>
------------------	------------------------------	--------------------	------------

<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>12/22/2017</b>
------------------	------------------------------	---------------------	-------------------

<b>Control</b>	<b>City Funds</b>
----------------	-------------------

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	5,650,000	390,881	5,470,071	5,388,494	-	179,929	97%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	223,365	-	151,520	184,474	-	71,845	68%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	60,000	5,920	61,793	49,200	-	(1,793)	103%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	125,028	298	62,107	41,281	-	62,921	50%
Transfers In	3,964,974	-	2,973,731	3,703,000	-	991,244	75%
<b>Total Revenue</b>	<b>10,023,367</b>	<b>397,099</b>	<b>8,719,221</b>	<b>9,366,449</b>	<b>-</b>	<b>1,304,146</b>	<b>87%</b>
<b>Expenditures</b>							
Personnel	4,585,702	289,936	3,353,908	3,336,932	-	1,231,794	73%
Supplies	2,628,557	146,398	1,618,777	1,543,878	207,169	802,612	69%
Services	3,744,927	163,043	2,458,186	2,265,606	391,048	895,693	76%
Debt Service	775,545	19,830	712,305	508,560	-	63,240	92%
Capital	30,800	10,800	26,795	39,458	-	4,005	87%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>11,765,531</b>	<b>630,007</b>	<b>8,169,971</b>	<b>7,694,433</b>	<b>598,216</b>	<b>2,997,343</b>	<b>75%</b>
<b>Net</b>	<b>(1,742,164)</b>	<b>(232,908)</b>	<b>549,249</b>	<b>1,672,016</b>	<b>(598,216)</b>	<b>(1,693,197)</b>	
<b>Cash Balance</b>			<b>6,729,754</b>	<b>6,815,782</b>			

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

**Fund Purpose:**

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

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

The major encumbrances were \$303k for curb & sidewalk, \$225k for road salt, \$39k for Corby Blvd Project design services, and \$16k for County-City Building van accessible parking.  
Historically, this fund has received its revenues through gasoline taxes, but since 2008 has also received wheel tax revenues. Currently, it receives transfers from COIT to support the curb and sidewalk program, from EDIT to support street department operations and from Project ReLeaf to support leaf collection efforts in the City.

**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  
November 30, 2017**

<b>Fund Name</b>	<b>Recreation Nonreverting</b>	<b>Fund Number</b>	<b>203</b>
------------------	--------------------------------	--------------------	------------

<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>12/15/2017</b>
------------------	------------------------------	---------------------	-------------------

<b>Control</b>	<b>City Funds</b>
----------------	-------------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	1,081,212	36,749	843,301	853,926	-	237,911	78%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	10,200	700	8,483	7,347	-	1,717	83%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	55,000	-	44,700	-	-	10,300	81%
Other Income	11,356	9	547	60	-	10,809	5%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,157,768</b>	<b>37,458</b>	<b>897,032</b>	<b>861,333</b>	<b>-</b>	<b>260,736</b>	<b>77%</b>
<b>Expenditures</b>							
Personnel	571,393	15,233	317,790	349,218	-	253,603	56%
Supplies	318,589	5,686	145,358	147,102	49,500	123,731	61%
Services	594,701	27,956	393,667	340,446	53,983	147,052	75%
Debt Service	-	-	-	-	-	-	0%
Capital	115,000	-	56,050	41,299	-	58,950	49%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,599,683</b>	<b>48,875</b>	<b>912,865</b>	<b>878,064</b>	<b>103,483</b>	<b>583,335</b>	<b>64%</b>
<b>Net</b>	<b>(441,915)</b>	<b>(11,417)</b>	<b>(15,833)</b>	<b>(16,731)</b>	<b>(103,483)</b>	<b>(322,599)</b>	
<b>Cash Balance</b>			<b>794,378</b>	<b>809,065</b>			

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

**Fund Purpose:**

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

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

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

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  
November 30, 2017**

<b>Fund Name</b>	Studebaker-Oliver Reverting Grants	<b>Fund Number</b>	209
------------------	------------------------------------	--------------------	-----

<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	12/22/2017
------------------	-----------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	318,587	26,532	255,073	132,129	-	63,514	80%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	7,200	781	7,706	9,394	-	(506)	107%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	100,000	-	100,000	100,000	-	-	100%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>425,787</b>	<b>27,313</b>	<b>362,779</b>	<b>241,523</b>	<b>-</b>	<b>63,008</b>	<b>85%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	539,393	27,462	308,221	496,692	131,172	100,000	81%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>539,393</b>	<b>27,462</b>	<b>308,221</b>	<b>496,692</b>	<b>131,172</b>	<b>100,000</b>	<b>81%</b>
<b>Net</b>	<b>(113,606)</b>	<b>(149)</b>	<b>54,557</b>	<b>(255,169)</b>	<b>(131,172)</b>	<b>(36,992)</b>	
<b>Cash Balance</b>			<b>909,643</b>	<b>852,032</b>			

**Fund Purpose:**

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

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

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

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

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

<b>Fund Name</b>	Economic Development State Grants	<b>Fund Number</b>	210
------------------	-----------------------------------	--------------------	-----

<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	12/22/2017
------------------	-----------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	187,129	-	2,696	1,801,482	-	184,433	1%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	11,351	302	9,680	6,339	-	1,671	85%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	63,661	-	47,566	33,812	-	16,095	75%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>262,141</b>	<b>302</b>	<b>59,943</b>	<b>1,841,633</b>	<b>-</b>	<b>202,198</b>	<b>23%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	185,120	-	-	685,860	185,120	-	100%
Debt Service	72,012	-	54,008	54,008	-	18,004	75%
Capital	252,625	-	-	947,375	-	252,625	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>509,757</b>	<b>-</b>	<b>54,008</b>	<b>1,687,243</b>	<b>185,120</b>	<b>270,629</b>	<b>47%</b>
<b>Net</b>	<b>(247,616)</b>	<b>302</b>	<b>5,935</b>	<b>154,389</b>	<b>(185,120)</b>	<b>(68,431)</b>	
<b>Cash Balance</b>			<b>356,930</b>	<b>314,746</b>			

**Fund Purpose:**

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

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

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

Capital expenditures shown here are for the ND Turbo Project.

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

<b>Fund Name</b>	Department of Community Investment (DCI)	<b>Fund Number</b>	211
------------------	--	--------------------	-----

<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	12/22/2017
------------------	-----------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	440,636	298,477	298,477	497,592	-	142,159	68%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	316,000	8,267	191,418	292,618	-	124,582	61%
Fines, Forfeitures, and Fees	2,000	-	470	165	-	1,530	24%
Interest Earnings	13,000	798	10,734	10,884	-	2,266	83%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	215	96	214	2,604	-	1	100%
Transfers In	1,522,673	-	1,142,005	1,808,138	-	380,668	75%
<b>Total Revenue</b>	<b>2,294,524</b>	<b>307,638</b>	<b>1,643,318</b>	<b>2,612,001</b>	<b>-</b>	<b>651,206</b>	<b>72%</b>
<b>Expenditures</b>							
Personnel	1,876,469	125,387	1,499,682	1,697,652	-	376,787	80%
Supplies	26,356	409	10,042	12,363	1,064	15,250	42%
Services	872,551	84,483	537,196	400,498	125,296	210,058	76%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	35,157	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,775,376</b>	<b>210,278</b>	<b>2,046,921</b>	<b>2,145,670</b>	<b>126,360</b>	<b>602,095</b>	<b>78%</b>
<b>Net</b>	<b>(480,852)</b>	<b>97,360</b>	<b>(403,602)</b>	<b>466,330</b>	<b>(126,360)</b>	<b>49,111</b>	
<b>Cash Balance</b>			<b>958,947</b>	<b>1,593,388</b>			

Staffing	Budget	Actual
Full Time	23.00	22.00
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>23.00</b>	<b>22.00</b>

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

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**  
Transfers In come from EDIT Fund 408 on a quarterly basis.  
  
Vacant position: Economic Empowerment Specialist

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

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

<b>Fund Name</b>	Dept of Community Investment Grants	<b>Fund Number</b>	212
------------------	-------------------------------------	--------------------	-----

<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	12/22/2017
------------------	-----------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	5,238,451	680,768	2,034,105	2,773,491	-	3,204,346	39%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	1,000	-	40	214	-	960	4%
Interest Earnings	2,000	86	638	1,333	-	1,362	32%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	333,225	42,735	427,762	23,247	-	(94,537)	128%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,574,676</b>	<b>723,589</b>	<b>2,462,544</b>	<b>2,798,285</b>	<b>-</b>	<b>3,112,132</b>	<b>44%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Grants & Subsidies	5,455,838	445,027	2,269,984	3,029,392	2,329,131	856,723	84%
Transfers Out	-	-	-	500	-	-	0%
<b>Total Expenditures</b>	<b>5,455,838</b>	<b>445,027</b>	<b>2,269,984</b>	<b>3,029,892</b>	<b>2,329,131</b>	<b>856,723</b>	<b>84%</b>
<b>Net</b>	<b>118,838</b>	<b>278,562</b>	<b>192,560</b>	<b>(231,607)</b>	<b>(2,329,131)</b>	<b>2,255,409</b>	
<b>Cash Balance</b>			<b>436,924</b>	<b>344,403</b>			

**Fund Purpose:**

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

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

<b>Fund Name</b>	Police State Seizures	<b>Fund Number</b>	216
------------------	-----------------------	--------------------	-----

<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	12/18/2017
------------------	-----------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	35,000	3,682	18,684	30,184	-	16,316	53%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	222	2,155	1,808	-	(155)	108%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	24,840	-	-	(24,840)	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>37,000</b>	<b>3,903</b>	<b>45,679</b>	<b>31,992</b>	<b>-</b>	<b>(8,679)</b>	<b>123%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	36,000	5,868	5,868	16,110	-	30,132	16%
Debt Service	-	-	-	-	-	-	0%
Capital	80,000	-	-	-	-	80,000	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>116,000</b>	<b>5,868</b>	<b>5,868</b>	<b>16,110</b>	<b>-</b>	<b>110,132</b>	<b>5%</b>
<b>Net</b>	<b>(79,000)</b>	<b>(1,965)</b>	<b>39,811</b>	<b>15,882</b>	<b>-</b>	<b>(118,811)</b>	
<b>Cash Balance</b>			<b>257,417</b>	<b>215,620</b>			

**Fund Purpose:**

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

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

Capital is budgeted for the purchase of new motorcycles for the Police Department, to be purchased in December.



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

<b>Fund Name</b>	<b>Gift, Donation, Bequest</b>	<b>Fund Number</b>	<b>217</b>
------------------	--------------------------------	--------------------	------------

<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>12/22/2017</b>
------------------	------------------------------	---------------------	-------------------

<b>Control</b>	<b>City Funds</b>
----------------	-------------------

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	20,000	-	20,000	-	-	-	100%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,100	89	1,254	621	-	(154)	114%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	192,994	586	162,606	137,222	-	30,388	84%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>214,094</b>	<b>675</b>	<b>183,860</b>	<b>137,843</b>	<b>-</b>	<b>30,234</b>	<b>86%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	8,700	-	-	-	-	8,700	0%
Services	233,000	2,009	196,866	97,000	3,461	32,673	86%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>241,700</b>	<b>2,009</b>	<b>196,866</b>	<b>97,000</b>	<b>3,461</b>	<b>41,373</b>	<b>83%</b>
<b>Net</b>	<b>(27,606)</b>	<b>(1,334)</b>	<b>(13,006)</b>	<b>40,843</b>	<b>(3,461)</b>	<b>(11,139)</b>	
<b>Cash Balance</b>			<b>103,768</b>	<b>105,717</b>			

**Fund Purpose:**

This fund accounts for miscellaneous contributions to the City for specific projects and the expenses related to the projects.

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

\$350,000 has been budgeted from this fund to help fund public art projects throughout the City. The City wishes to serve as a conduit for this activity and hopes to receive \$185,000 in private donations to help fund these projects.

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

In March 2017, the Department of Animal Care & Control received a large donation of \$23k.

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



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

<b>Fund Name</b>	Police Curfew Violations	<b>Fund Number</b>	218
------------------	--------------------------	--------------------	-----

<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	12/18/2017
------------------	-----------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	900	13	160	213	-	740	18%
Interest Earnings	100	11	117	103	-	(17)	117%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,000</b>	<b>23</b>	<b>277</b>	<b>315</b>	<b>-</b>	<b>723</b>	<b>28%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,000	-	-	-	-	1,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>0%</b>
<b>Net</b>	<b>-</b>	<b>23</b>	<b>277</b>	<b>315</b>	<b>-</b>	<b>(277)</b>	
<b>Cash Balance</b>			<b>12,841</b>	<b>12,553</b>			

**Fund Purpose:**

This fund accounts for monies received from Juvenile Positive Assistance. Juvenile Positive Assistance accounts for monies received from penalties paid for curfew violations.

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

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

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

<b>Fund Name</b>	<b>Unsafe Building</b>	<b>Fund Number</b>	<b>219</b>
------------------	------------------------	--------------------	------------

<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>12/18/2017</b>
------------------	------------------------------	---------------------	-------------------

<b>Control</b>	<b>City Funds</b>
----------------	-------------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	254,218	20,122	131,325	215,587	-	122,893	52%
Fines, Forfeitures, and Fees	50,500	12,060	66,144	144,271	-	(15,644)	131%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	579,757	-	434,818	755,180	-	144,939	75%
<b>Total Revenue</b>	<b>884,475</b>	<b>32,182</b>	<b>632,287</b>	<b>1,115,038</b>	<b>-</b>	<b>252,188</b>	<b>71%</b>
<b>Expenditures</b>							
Personnel	273,536	20,871	242,994	230,199	-	30,542	89%
Supplies	24,959	1,314	15,030	14,890	622	9,307	63%
Services	606,984	20,559	479,757	450,633	73,343	53,884	91%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>905,479</b>	<b>42,744</b>	<b>737,781</b>	<b>695,723</b>	<b>73,965</b>	<b>93,734</b>	<b>90%</b>
<b>Net</b>	<b>(21,004)</b>	<b>(10,562)</b>	<b>(105,494)</b>	<b>419,316</b>	<b>(73,965)</b>	<b>158,455</b>	
<b>Cash Balance</b>			<b>267,500</b>	<b>423,437</b>			

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

**Fund Purpose:**

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

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

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

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

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

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

<b>Fund Name</b>	Law Enforcement Continuing Education	<b>Fund Number</b>	220
------------------	--------------------------------------	--------------------	-----

<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	12/18/2017
------------------	-----------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	120,000	11,691	115,973	129,955	-	4,027	97%
Fines, Forfeitures, and Fees	96,000	10,875	110,277	85,272	-	(14,277)	115%
Interest Earnings	7,500	490	6,125	7,316	-	1,375	82%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	1,125	325	-	875	56%
Other Income	20,675	5,110	22,664	33,287	-	(1,989)	110%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>246,175</b>	<b>28,167</b>	<b>256,164</b>	<b>256,155</b>	<b>-</b>	<b>(9,989)</b>	<b>104%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	318,332	13,759	135,383	142,459	48,772	134,177	58%
Services	470,090	13,304	358,197	178,693	9,533	102,360	78%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>788,422</b>	<b>27,063</b>	<b>493,580</b>	<b>321,152</b>	<b>58,306</b>	<b>236,537</b>	<b>70%</b>
<b>Net</b>	<b>(542,247)</b>	<b>1,103</b>	<b>(237,415)</b>	<b>(64,997)</b>	<b>(58,306)</b>	<b>(246,526)</b>	
<b>Cash Balance</b>			<b>554,897</b>	<b>826,212</b>			

**Fund Purpose:**

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

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

Approximately 25% of the budget is for travel expenses. 40% is for training supplies. The remaining budget is for training events.

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

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

<b>Fund Name</b>	Landlord Registration	<b>Fund Number</b>	221
------------------	-----------------------	--------------------	-----

<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	12/18/2017
------------------	-----------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	7,000	880	7,440	110	-	(440)	106%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>7,000</b>	<b>880</b>	<b>7,440</b>	<b>110</b>	<b>-</b>	<b>(440)</b>	<b>106%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,000	-	10	-	-	990	1%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,000</b>	<b>-</b>	<b>10</b>	<b>-</b>	<b>-</b>	<b>990</b>	<b>1%</b>
<b>Net</b>	<b>6,000</b>	<b>880</b>	<b>7,430</b>	<b>110</b>	<b>-</b>	<b>(1,430)</b>	
<b>Cash Balance</b>			<b>8,655</b>	<b>110</b>			

**Fund Purpose:**

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

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

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

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

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

<b>Fund Name</b>	Loss Recovery	<b>Fund Number</b>	227
------------------	---------------	--------------------	-----

<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	12/22/2017
------------------	-----------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	9,000	733	8,674	8,172	-	326	96%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>9,000</b>	<b>733</b>	<b>8,674</b>	<b>8,172</b>	<b>-</b>	<b>326</b>	<b>96%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	550,333	1,854	110,206	21,969	238,527	201,600	63%
Debt Service	-	-	-	-	-	-	0%
Capital	48,342	8,800	21,660	3,200	26,682	-	100%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>598,675</b>	<b>10,654</b>	<b>131,866</b>	<b>25,169</b>	<b>265,209</b>	<b>201,600</b>	<b>66%</b>
<b>Net</b>	<b>(589,675)</b>	<b>(9,921)</b>	<b>(123,192)</b>	<b>(16,997)</b>	<b>(265,209)</b>	<b>(201,274)</b>	
<b>Cash Balance</b>			<b>847,374</b>	<b>976,252</b>			

**Fund Purpose:**

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

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

<b>Fund Name</b>	Emergency Phone System	<b>Fund Number</b>	244
------------------	------------------------	--------------------	-----

<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	12/22/2017
------------------	-----------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

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

**Fund Purpose:**

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

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

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

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

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

<b>Fund Name</b>	<b>Public Safety LOIT</b>	<b>Fund Number</b>	<b>249</b>
------------------	---------------------------	--------------------	------------

<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>12/18/2017</b>
------------------	------------------------------	---------------------	-------------------

<b>Control</b>	<b>City Funds</b>
----------------	-------------------

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	7,467,618	622,302	6,845,317	6,225,230	-	622,302	92%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	11,000	641	8,858	6,172	-	2,142	81%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>7,478,618</b>	<b>622,942</b>	<b>6,854,174</b>	<b>6,231,402</b>	<b>-</b>	<b>624,444</b>	<b>92%</b>
<b>Expenditures</b>							
Personnel	7,462,645	537,099	6,621,673	5,725,280	-	840,972	89%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>7,462,645</b>	<b>537,099</b>	<b>6,621,673</b>	<b>5,725,280</b>	<b>-</b>	<b>840,972</b>	<b>89%</b>
<b>Net</b>	<b>15,973</b>	<b>85,843</b>	<b>232,502</b>	<b>506,122</b>	<b>-</b>	<b>(216,529)</b>	
<b>Cash Balance</b>			<b>1,172,950</b>	<b>1,148,057</b>			

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

**Fund Purpose:**

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

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

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

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

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

<b>Fund Name</b>	Local Roads & Streets	<b>Fund Number</b>	251
------------------	-----------------------	--------------------	-----

<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	12/18/2017
------------------	-----------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	1,068,000	161,394	1,163,518	953,919	-	(95,518)	109%
Grants/Intergovernmental	256,000	-	129,966	162,655	-	126,034	51%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	30,000	2,528	27,113	24,807	-	2,887	90%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	338,997	-	8,996	405,709	-	330,001	3%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,692,997</b>	<b>163,922</b>	<b>1,329,593</b>	<b>1,547,090</b>	<b>-</b>	<b>363,404</b>	<b>79%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	500,378	-	455,306	469,122	364	44,708	91%
Services	794,905	-	122,701	266,002	58,129	614,075	23%
Debt Service	-	-	-	-	-	-	0%
Capital	1,013,261	-	470,372	742,185	170,026	372,863	63%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,308,544</b>	<b>-</b>	<b>1,048,379</b>	<b>1,477,310</b>	<b>228,519</b>	<b>1,031,646</b>	<b>55%</b>
<b>Net</b>	<b>(615,547)</b>	<b>163,922</b>	<b>281,214</b>	<b>69,780</b>	<b>(228,519)</b>	<b>(668,243)</b>	
<b>Cash Balance</b>			<b>3,111,248</b>	<b>3,067,367</b>			

**Fund Purpose:**

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

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

<b>Fund Name</b>	<b>Excess Welfare Distribution</b>	<b>Fund Number</b>	<b>252</b>
------------------	------------------------------------	--------------------	------------

<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>12/18/2017</b>
------------------	------------------------------	---------------------	-------------------

<b>Control</b>	<b>City Funds</b>
----------------	-------------------

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	-	-	-	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	8	8	8	-	-	-	100%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>8</b>	<b>8</b>	<b>8</b>	-	-	-	<b>101%</b>
<b>Net</b>	<b>(8)</b>	<b>(8)</b>	<b>(8)</b>	-	-	-	
<b>Cash Balance</b>				<b>8</b>			

**Fund Purpose:**

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

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

This fund will be closed in 2017.

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

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

<b>Fund Name</b>	<b>LOIT Special Distribution</b>	<b>Fund Number</b>	<b>257</b>
------------------	----------------------------------	--------------------	------------

<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>12/18/2017</b>
------------------	------------------------------	---------------------	-------------------

<b>Control</b>	<b>City Funds</b>
----------------	-------------------

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	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	2,455	30,976	-	-	9,024	77%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	100,000	-	100,000	-	-	-	100%
Other Income	205,397	-	261,189	130,394	-	(55,792)	127%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,623,397</b>	<b>2,455</b>	<b>392,164</b>	<b>4,347,943</b>	<b>-</b>	<b>1,231,233</b>	<b>24%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	852,100	-	187,367	-	664,653	80	100%
Debt Service	-	-	-	-	-	-	0%
Capital	1,905,357	387,600	901,294	318,840	641,384	362,679	81%
Transfers Out	1,000,000	-	1,000,000	-	-	-	100%
<b>Total Expenditures</b>	<b>3,757,457</b>	<b>387,600</b>	<b>2,088,661</b>	<b>318,840</b>	<b>1,306,037</b>	<b>362,759</b>	<b>90%</b>
<b>Net</b>	<b>(2,134,060)</b>	<b>(385,146)</b>	<b>(1,696,497)</b>	<b>4,029,103</b>	<b>(1,306,037)</b>	<b>868,474</b>	
<b>Cash Balance</b>			<b>2,328,569</b>	<b>4,036,931</b>			

**Fund Purpose:**

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

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

<b>Fund Name</b>	Human Rights Federal Grant	<b>Fund Number</b>	258
------------------	----------------------------	--------------------	-----

<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	12/18/2017
------------------	-----------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	236,200	-	130,390	192,683	-	105,810	55%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,500	374	4,154	3,424	-	346	92%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	18,040	-	12,742	26,891	-	5,298	71%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>258,740</b>	<b>374</b>	<b>147,286</b>	<b>222,998</b>	<b>-</b>	<b>111,454</b>	<b>57%</b>
<b>Expenditures</b>							
Personnel	126,096	5,642	69,666	107,136	-	56,430	55%
Supplies	7,630	-	6,760	1,184	371	500	93%
Services	68,047	1,395	44,664	60,845	1,786	21,596	68%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>201,773</b>	<b>7,038</b>	<b>121,089</b>	<b>169,165</b>	<b>2,157</b>	<b>78,526</b>	<b>61%</b>
<b>Net</b>	<b>56,967</b>	<b>(6,664)</b>	<b>26,197</b>	<b>53,833</b>	<b>(2,157)</b>	<b>32,927</b>	
<b>Cash Balance</b>			<b>506,261</b>	<b>479,381</b>			

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

**Fund Purpose:**

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

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

<b>Fund Name</b>	Local Road & Bridge Grant	<b>Fund Number</b>	265
------------------	---------------------------	--------------------	-----

<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	12/18/2017
------------------	-----------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	1,000,000	-	1,000,000	-	-	-	100%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	1,000,000	-	1,000,000	-	-	-	100%
<b>Total Revenue</b>	<b>2,000,000</b>	<b>-</b>	<b>2,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	2,000,000	465,271	466,735	-	977,954	555,311	72%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,000,000</b>	<b>465,271</b>	<b>466,735</b>	<b>-</b>	<b>977,954</b>	<b>555,311</b>	<b>72%</b>
<b>Net</b>	<b>-</b>	<b>(465,271)</b>	<b>1,533,265</b>	<b>-</b>	<b>(977,954)</b>	<b>(555,311)</b>	
<b>Cash Balance</b>			<b>1,533,265</b>	<b>-</b>			

**Fund Purpose:**

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

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

<b>Fund Name</b>	Eastrace Waterway	<b>Fund Number</b>	271
------------------	-------------------	--------------------	-----

<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	12/15/2017
------------------	-----------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	22	-	9	11	-	13	40%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>22</b>	<b>-</b>	<b>9</b>	<b>11</b>	<b>-</b>	<b>13</b>	<b>40%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	1,367	-	1,353	-	-	14	99%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,367</b>	<b>-</b>	<b>1,353</b>	<b>-</b>	<b>-</b>	<b>14</b>	<b>99%</b>
<b>Net</b>	<b>(1,345)</b>	<b>-</b>	<b>(1,344)</b>	<b>11</b>	<b>-</b>	<b>(1)</b>	
<b>Cash Balance</b>			<b>3</b>	<b>1,346</b>			

**Fund Purpose:**

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

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

<b>Fund Name</b>	Morris PAC / Palais Royale Marketing	<b>Fund Number</b>	273
------------------	--------------------------------------	--------------------	-----

<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	12/18/2017
------------------	-----------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	18,000	1,200	10,429	18,274	-	7,571	58%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	450	43	429	289	-	21	95%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>18,450</b>	<b>1,243</b>	<b>10,858</b>	<b>18,563</b>	<b>-</b>	<b>7,592</b>	<b>59%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	21,675	-	5,673	4,212	-	16,002	26%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>21,675</b>	<b>-</b>	<b>5,673</b>	<b>4,212</b>	<b>-</b>	<b>16,002</b>	<b>26%</b>
<b>Net</b>	<b>(3,225)</b>	<b>1,243</b>	<b>5,186</b>	<b>14,351</b>	<b>-</b>	<b>(8,411)</b>	
<b>Cash Balance</b>			<b>52,273</b>	<b>44,703</b>			

**Fund Purpose:**

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

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

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

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

<b>Fund Name</b>	Police Block Grants	<b>Fund Number</b>	280
------------------	---------------------	--------------------	-----

<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	12/18/2017
------------------	-----------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	50	3	36	32	-	14	72%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>50</b>	<b>3</b>	<b>36</b>	<b>32</b>	<b>-</b>	<b>14</b>	<b>72%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>50</b>	<b>3</b>	<b>36</b>	<b>32</b>	<b>-</b>	<b>14</b>	<b>72%</b>
<b>Cash Balance</b>			<b>3,921</b>	<b>3,882</b>			

**Fund Purpose:**

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

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

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

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

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

<b>Fund Name</b>	Economic Develop Commission-Revenue Bonds	<b>Fund Number</b>	281
------------------	---	--------------------	-----

<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	12/22/2017
------------------	-----------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	300	24	256	228	-	44	85%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>300</b>	<b>24</b>	<b>256</b>	<b>228</b>	<b>-</b>	<b>44</b>	<b>85%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>300</b>	<b>24</b>	<b>256</b>	<b>228</b>	<b>-</b>	<b>44</b>	
<b>Cash Balance</b>			<b>27,868</b>	<b>27,590</b>			

**Fund Purpose:**

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

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

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



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

<b>Fund Name</b>	HAZMAT	<b>Fund Number</b>	289
------------------	--------	--------------------	-----

<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	12/18/2017
------------------	-----------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	10,000	-	3,060	-	-	6,940	31%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	250	21	224	245	-	26	90%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>10,250</b>	<b>21</b>	<b>3,284</b>	<b>245</b>	<b>-</b>	<b>6,966</b>	<b>32%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	10,431	-	5,768	8,962	-	4,663	55%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>10,431</b>	<b>-</b>	<b>5,768</b>	<b>8,962</b>	<b>-</b>	<b>4,663</b>	<b>55%</b>
<b>Net</b>	<b>(181)</b>	<b>21</b>	<b>(2,484)</b>	<b>(8,717)</b>	<b>-</b>	<b>2,303</b>	
<b>Cash Balance</b>			<b>24,291</b>	<b>23,345</b>			

**Fund Purpose:**

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

**Explain Significant Revenue and Expenditure Changes/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**  
**November 30, 2017**

<b>Fund Name</b>	Indiana River Rescue	<b>Fund Number</b>	291
------------------	----------------------	--------------------	-----

<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	12/18/2017
------------------	-----------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	67,800	1,200	73,200	110,700	-	(5,400)	108%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,600	101	1,349	1,087	-	251	84%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>69,400</b>	<b>1,301</b>	<b>74,549</b>	<b>111,787</b>	<b>-</b>	<b>(5,149)</b>	<b>107%</b>
<b>Expenditures</b>							
Personnel	15,500	231	3,431	2,654	-	12,069	22%
Supplies	16,849	0	16,299	6,181	-	550	97%
Services	85,000	0	75,215	36,165	184	9,601	89%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>117,349</b>	<b>231</b>	<b>94,945</b>	<b>45,000</b>	<b>184</b>	<b>22,220</b>	<b>81%</b>
<b>Net</b>	<b>(47,949)</b>	<b>1,070</b>	<b>(20,396)</b>	<b>66,787</b>	<b>(184)</b>	<b>(27,369)</b>	
<b>Cash Balance</b>			<b>121,625</b>	<b>162,232</b>			

**Fund Purpose:**

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

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

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

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

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

<b>Fund Name</b>	Police Grants	<b>Fund Number</b>	292
------------------	---------------	--------------------	-----

<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	12/18/2017
------------------	-----------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	35,805	-	28,178	44,568	4,756	2,871	92%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>35,805</b>	<b>-</b>	<b>28,178</b>	<b>44,568</b>	<b>4,756</b>	<b>2,871</b>	<b>92%</b>
<b>Net</b>	<b>(35,805)</b>	<b>-</b>	<b>(28,178)</b>	<b>(44,568)</b>	<b>(4,756)</b>	<b>(2,871)</b>	
<b>Cash Balance</b>			<b>48,451</b>	<b>76,628</b>			

**Fund Purpose:**

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

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

The City did not received any grants during 2016 and does not anticipate any grant revenue during 2017. \$28,178 has been paid to Lexipol for the work on writing SOPs for the Police Department.

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

All expenses are for the Lexipol implementation.

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

<b>Fund Name</b>	Regional Police Academy	<b>Fund Number</b>	294
------------------	-------------------------	--------------------	-----

<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	12/18/2017
------------------	-----------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	20,000	200	18,575	18,600	-	1,425	93%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	980	73	779	683	-	201	80%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,000	-	50	-	-	1,950	3%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>22,980</b>	<b>273</b>	<b>19,404</b>	<b>19,283</b>	<b>-</b>	<b>3,576</b>	<b>84%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	1,500	70	765	-	-	735	51%
Services	21,000	969	7,816	16,245	-	13,184	37%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>22,500</b>	<b>1,039</b>	<b>8,581</b>	<b>16,245</b>	<b>-</b>	<b>13,919</b>	<b>38%</b>
<b>Net</b>	<b>480</b>	<b>(766)</b>	<b>10,823</b>	<b>3,037</b>	<b>-</b>	<b>(10,343)</b>	
<b>Cash Balance</b>			<b>86,898</b>	<b>73,255</b>			

**Fund Purpose:**

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

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

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

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

<b>Fund Name</b>	COPS MORE Grant	<b>Fund Number</b>	295
------------------	-----------------	--------------------	-----

<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	12/18/2017
------------------	-----------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	53,750	18,344	18,344	174,506	-	35,406	34%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	132	1,601	1,090	-	399	80%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	3,250	-	-	-	-	3,250	0%
Other Income	64,500	779	54,158	72,810	-	10,342	84%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>123,500</b>	<b>19,254</b>	<b>74,102</b>	<b>248,406</b>	<b>-</b>	<b>49,398</b>	<b>60%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	110,467	-	23,860	150,452	40,066	46,541	58%
Services	153,300	960	132,979	38,749	760	19,561	87%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>263,767</b>	<b>960</b>	<b>156,839</b>	<b>189,200</b>	<b>40,826</b>	<b>66,102</b>	<b>75%</b>
<b>Net</b>	<b>(140,267)</b>	<b>18,294</b>	<b>(82,736)</b>	<b>59,206</b>	<b>(40,826)</b>	<b>(16,705)</b>	
<b>Cash Balance</b>			<b>154,688</b>	<b>181,063</b>			

**Fund Purpose:**

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

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

The \$40,000 Encumbrances are for dash cameras paid for by a grant.

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

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

<b>Fund Name</b>	Police Federal Drug Enforcement	<b>Fund Number</b>	299
------------------	---------------------------------	--------------------	-----

<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	12/18/2017
------------------	-----------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	30,000	-	1,823	10,786	-	28,177	6%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	184	1,945	1,272	-	55	97%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	31,000	50,000	50,000	14,536	-	(19,000)	161%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>63,000</b>	<b>50,184</b>	<b>53,768</b>	<b>26,594</b>	<b>-</b>	<b>9,232</b>	<b>85%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	89,337	-	34,337	21,336	-	55,000	38%
Services	62,000	-	16,372	1,290	-	45,628	26%
Debt Service	-	-	-	-	-	-	0%
Capital	135,000	-	98,491	30,787	-	36,509	73%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>286,337</b>	<b>-</b>	<b>149,201</b>	<b>53,413</b>	<b>-</b>	<b>137,136</b>	<b>52%</b>
<b>Net</b>	<b>(223,337)</b>	<b>50,184</b>	<b>(95,432)</b>	<b>(26,819)</b>	<b>-</b>	<b>(127,905)</b>	
<b>Cash Balance</b>			<b>130,626</b>	<b>252,933</b>			

**Fund Purpose:**

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

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

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

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

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

<b>Fund Name</b>	County Option Income Tax	<b>Fund Number</b>	404
------------------	--------------------------	--------------------	-----

<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	12/18/2017
------------------	-----------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	10,459,265	871,605	9,587,660	8,666,188	-	871,605	92%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	100,000	7,335	82,965	90,204	-	17,035	83%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	504,153	-	509,922	755,573	-	(5,769)	101%
Transfers In	-	-	-	2,977	-	-	0%
<b>Total Revenue</b>	<b>11,063,418</b>	<b>878,940</b>	<b>10,180,546</b>	<b>9,514,942</b>	<b>-</b>	<b>882,872</b>	<b>92%</b>
<b>Expenditures</b>							
Personnel	-	-	-	364,940	-	-	0%
Supplies	1,234,438	121,547	843,100	715,969	24,721	366,616	70%
Services	5,597,611	303,993	5,220,427	7,421,460	127,776	249,408	96%
Debt Service	1,282,337	5,288	1,282,339	2,557,542	-	(2)	100%
Capital	514,629	-	184,681	236,974	54,921	275,027	47%
Transfers Out	3,442,578	-	2,669,520	1,500,000	-	773,058	78%
<b>Total Expenditures</b>	<b>12,071,593</b>	<b>430,827</b>	<b>10,200,068</b>	<b>12,796,884</b>	<b>207,418</b>	<b>1,664,107</b>	<b>86%</b>
<b>Net</b>	<b>(1,008,175)</b>	<b>448,113</b>	<b>(19,521)</b>	<b>(3,281,943)</b>	<b>(207,418)</b>	<b>(781,236)</b>	
<b>Cash Balance</b>			<b>8,892,904</b>	<b>8,911,072</b>			

**Fund Purpose:**

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

**Explain Significant Revenue and Expenditure Changes/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**  
**November 30, 2017**

<b>Fund Name</b>	Economic Development Income Tax	<b>Fund Number</b>	408
------------------	---------------------------------	--------------------	-----

<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	12/22/2017
------------------	-----------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	10,433,361	866,667	9,566,694	8,795,052	-	866,667	92%
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	10,595	111,503	84,686	-	8,497	93%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,138	-	1,137	3,034	-	1	100%
Transfers In	735,241	-	735,240	-	-	1	100%
<b>Total Revenue</b>	<b>11,794,400</b>	<b>877,262</b>	<b>10,919,235</b>	<b>9,387,432</b>	<b>-</b>	<b>875,165</b>	<b>93%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	83	-	-	1,718	83	-	100%
Services	4,404,649	287,692	2,982,449	1,169,631	536,371	885,829	80%
Debt Service	384,256	31,723	386,585	1,271,568	-	(2,329)	101%
Capital	102,700	-	60,317	-	-	42,383	59%
Transfers Out	6,667,496	-	5,015,622	6,323,782	-	1,651,874	75%
<b>Total Expenditures</b>	<b>11,559,184</b>	<b>319,415</b>	<b>8,444,973</b>	<b>8,766,699</b>	<b>536,454</b>	<b>2,577,757</b>	<b>78%</b>
<b>Net</b>	<b>235,216</b>	<b>557,847</b>	<b>2,474,262</b>	<b>620,733</b>	<b>(536,454)</b>	<b>(1,702,592)</b>	
<b>Cash Balance</b>			<b>13,635,047</b>	<b>10,508,382</b>			

**Fund Purpose:**

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

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

<b>Fund Name</b>	Urban Development Action Grant	<b>Fund Number</b>	410
------------------	--------------------------------	--------------------	-----

<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	12/22/2017
------------------	-----------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	6,110	411	4,898	4,306	-	1,212	80%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	195,491	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>6,110</b>	<b>411</b>	<b>4,898</b>	<b>199,796</b>	<b>-</b>	<b>1,212</b>	<b>80%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	126,144	-	126,142	238,173	-	2	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>126,144</b>	<b>-</b>	<b>126,142</b>	<b>238,173</b>	<b>-</b>	<b>2</b>	<b>100%</b>
<b>Net</b>	<b>(120,034)</b>	<b>411</b>	<b>(121,244)</b>	<b>(38,377)</b>	<b>-</b>	<b>1,210</b>	
<b>Cash Balance</b>			<b>471,233</b>	<b>592,024</b>			

**Fund Purpose:**

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

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

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

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

<b>Fund Name</b>	<b>Project Releaf</b>	<b>Fund Number</b>	<b>655</b>
------------------	-----------------------	--------------------	------------

<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>12/22/2017</b>
------------------	------------------------------	---------------------	-------------------

<b>Control</b>	<b>City Funds</b>
----------------	-------------------

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	440,153	37,272	407,573	403,771	-	32,580	93%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	9,000	754	8,057	7,150	-	943	90%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>449,153</b>	<b>38,026</b>	<b>415,630</b>	<b>410,921</b>	<b>-</b>	<b>33,523</b>	<b>93%</b>
<b>Expenditures</b>							
Personnel	61,606	11,479	11,479	12,913	-	50,127	19%
Supplies	4,344	520	1,906	1,754	1,222	1,216	72%
Services	49,001	3,094	45,821	42,836	-	3,180	94%
Debt Service	72,220	-	72,218	72,218	-	2	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	350,000	-	262,500	350,000	-	87,500	75%
<b>Total Expenditures</b>	<b>537,171</b>	<b>15,093</b>	<b>393,924</b>	<b>479,720</b>	<b>1,222</b>	<b>142,025</b>	<b>74%</b>
<b>Net</b>	<b>(88,018)</b>	<b>22,933</b>	<b>21,706</b>	<b>(68,800)</b>	<b>(1,222)</b>	<b>(108,502)</b>	
<b>Cash Balance</b>			<b>896,113</b>	<b>853,261</b>			

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

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

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**  
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.  
  
2017 Fall Leaf Pickup program began October 23.

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

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

<b>Fund Name</b>	Police K-9 Unit	<b>Fund Number</b>	705
------------------	-----------------	--------------------	-----

<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	12/22/2017
------------------	-----------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	36	2	26	31	-	10	74%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	-	-	-	2,000	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,036</b>	<b>2</b>	<b>26</b>	<b>31</b>	<b>-</b>	<b>2,010</b>	<b>1%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	2,020	-	-	1,044	-	2,020	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,020</b>	<b>-</b>	<b>-</b>	<b>1,044</b>	<b>-</b>	<b>2,020</b>	<b>0%</b>
<b>Net</b>	<b>16</b>	<b>2</b>	<b>26</b>	<b>(1,013)</b>	<b>-</b>	<b>(10)</b>	
<b>Cash Balance</b>			<b>2,885</b>	<b>2,856</b>			

**Fund Purpose:**

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

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

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

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

<b>Fund Name</b>	Football Hall of Fame Debt Service	<b>Fund Number</b>	313
------------------	------------------------------------	--------------------	-----

<b>Fund Type</b>	Capital & Debt Service Funds	<b>Date Updated</b>	12/22/2017
------------------	------------------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	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	18	248	-	-	52	83%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	102,773	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>894,300</b>	<b>18</b>	<b>475,013</b>	<b>881,115</b>	<b>-</b>	<b>419,287</b>	<b>53%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	1,268,999	-	1,144,220	1,271,000	-	124,779	90%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,268,999</b>	<b>-</b>	<b>1,144,220</b>	<b>1,271,000</b>	<b>-</b>	<b>124,779</b>	<b>90%</b>
<b>Net</b>	<b>(374,699)</b>	<b>18</b>	<b>(669,207)</b>	<b>(389,885)</b>	<b>-</b>	<b>294,508</b>	
<b>Cash Balance</b>			<b>(376,413)</b>	<b>(378,489)</b>			

**Fund Purpose:**

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

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

<b>Fund Name</b>	South Bend Building Corp	<b>Fund Number</b>	755
------------------	--------------------------	--------------------	-----

<b>Fund Type</b>	Capital & Debt Service Funds	<b>Date Updated</b>	12/22/2017
------------------	------------------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,000	330	2,447	-	-	1,553	61%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	2,650,500	-	2,650,500	-	-	-	100%
<b>Total Revenue</b>	<b>2,654,500</b>	<b>330</b>	<b>2,652,947</b>	<b>-</b>	<b>-</b>	<b>1,553</b>	<b>100%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	2,643,214	1,000	2,643,214	-	-	-	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,643,214</b>	<b>1,000</b>	<b>2,643,214</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Net</b>	<b>11,286</b>	<b>(670)</b>	<b>9,734</b>	<b>-</b>	<b>-</b>	<b>1,553</b>	<b>-</b>
<b>Cash Balance</b>			<b>771,822</b>				

**Fund Purpose:**

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

**Accounting Methodology:**

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

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

<b>Fund Name</b>	<b>Parks Bond Debt Service</b>	<b>Fund Number</b>	<b>757</b>
------------------	--------------------------------	--------------------	------------

<b>Fund Type</b>	<b>Capital &amp; Debt Service Funds</b>	<b>Date Updated</b>	<b>12/22/2017</b>
------------------	---	---------------------	-------------------

<b>Control</b>	<b>City Funds</b>
----------------	-------------------

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	112	1,169	-	-	(169)	117%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	390,482	63,447	353,112	-	-	37,370	90%
<b>Total Revenue</b>	<b>391,482</b>	<b>63,559</b>	<b>354,281</b>	<b>-</b>	<b>-</b>	<b>37,201</b>	<b>90%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	391,482	-	390,481	-	-	1,001	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>391,482</b>	<b>-</b>	<b>390,481</b>	<b>-</b>	<b>-</b>	<b>1,001</b>	<b>100%</b>
<b>Net</b>	<b>-</b>	<b>63,559</b>	<b>(36,201)</b>	<b>-</b>	<b>-</b>	<b>36,201</b>	
<b>Cash Balance</b>			<b>525,742</b>	<b>-</b>			

**Fund Purpose:**

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

**Accounting Methodology:**

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

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

Transfers in are from the bond trustee.

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

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

<b>Fund Name</b>	Professional Sports Development	<b>Fund Number</b>	377
------------------	---------------------------------	--------------------	-----

<b>Fund Type</b>	Capital & Debt Service Funds	<b>Date Updated</b>	12/22/2017
------------------	------------------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	700,000	-	224,912	690,853	-	475,088	32%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	-	1,345	2,350	-	655	67%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	32,325	-	32,324	44,981	-	1	100%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>734,325</b>	<b>-</b>	<b>258,581</b>	<b>738,184</b>	<b>-</b>	<b>475,744</b>	<b>35%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	827,955	-	827,955	838,051	-	-	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>827,955</b>	<b>-</b>	<b>827,955</b>	<b>838,051</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Net</b>	<b>(93,630)</b>	<b>-</b>	<b>(569,374)</b>	<b>(99,867)</b>	<b>-</b>	<b>475,744</b>	<b>-</b>
<b>Cash Balance</b>			<b>(172,096)</b>	<b>327,507</b>			

**Fund Purpose:**

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

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

<b>Fund Name</b>	Coveleski Stadium Capital	<b>Fund Number</b>	401
------------------	---------------------------	--------------------	-----

<b>Fund Type</b>	Capital & Debt Service Funds	<b>Date Updated</b>	12/15/2017
------------------	------------------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	41,815	-	41,814	40,789	-	1	100%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	900	85	778	590	-	122	86%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>42,715</b>	<b>85</b>	<b>42,593</b>	<b>41,379</b>	<b>-</b>	<b>122</b>	<b>100%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	30,000	-	78,597	33,475	-	(48,597)	262%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>30,000</b>	<b>-</b>	<b>78,597</b>	<b>33,475</b>	<b>-</b>	<b>(48,597)</b>	<b>262%</b>
<b>Net</b>	<b>12,715</b>	<b>85</b>	<b>(36,004)</b>	<b>7,904</b>	<b>-</b>	<b>48,719</b>	
<b>Cash Balance</b>			<b>54,530</b>	<b>90,458</b>			

**Fund Purpose:**

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

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

Due to recent lease agreements, no capital revenues have been collected for this fund, limiting its budget. Further, the budgeted items are for repair & maintenance, not capital.

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

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



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

<b>Fund Name</b>	Zoo Endowment	<b>Fund Number</b>	403
------------------	---------------	--------------------	-----

<b>Fund Type</b>	Capital & Debt Service Funds	<b>Date Updated</b>	12/15/2017
------------------	------------------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	200	-	151	413	-	49	76%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>200</b>	<b>-</b>	<b>151</b>	<b>413</b>	<b>-</b>	<b>49</b>	<b>76%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	50,050	-	50,049	-	-	1	100%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>50,050</b>	<b>-</b>	<b>50,049</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>100%</b>
<b>Net</b>	<b>(49,850)</b>	<b>-</b>	<b>(49,898)</b>	<b>413</b>	<b>-</b>	<b>48</b>	
<b>Cash Balance</b>			<b>-</b>	<b>49,858</b>			

**Fund Purpose:**

This fund accounts for donations dedicated to Potawatomi Zoo.

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

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

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

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

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

<b>Fund Name</b>	Park Nonreverting Capital	<b>Fund Number</b>	405
------------------	---------------------------	--------------------	-----

<b>Fund Type</b>	Capital & Debt Service Funds	<b>Date Updated</b>	12/15/2017
------------------	------------------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	26,000	70	5,704	5,095	-	20,296	22%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,000	88	1,283	3,118	-	2,717	32%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	100,000	-	75,000	-	-	25,000	75%
Other Income	22,000	-	4,000	-	-	18,000	18%
Transfers In	287,850	-	185,000	-	-	102,850	64%
<b>Total Revenue</b>	<b>439,850</b>	<b>158</b>	<b>270,987</b>	<b>8,213</b>	<b>-</b>	<b>168,863</b>	<b>62%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	92,326	(3,610)	48,713	53,754	25,607	18,006	80%
Services	63,288	-	28,873	72,741	1,669	32,746	48%
Debt Service	-	-	-	-	-	-	0%
Capital	397,410	-	314,865	23,181	-	82,545	79%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>553,024</b>	<b>(3,610)</b>	<b>392,451</b>	<b>149,675</b>	<b>27,276</b>	<b>133,297</b>	<b>76%</b>
<b>Net</b>	<b>(113,174)</b>	<b>3,769</b>	<b>(121,464)</b>	<b>(141,463)</b>	<b>(27,276)</b>	<b>35,566</b>	
<b>Cash Balance</b>			<b>189,245</b>	<b>337,555</b>			

**Fund Purpose:**

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

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

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

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

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

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

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

<b>Fund Name</b>	Cumulative Capital Development	<b>Fund Number</b>	406
------------------	--------------------------------	--------------------	-----

<b>Fund Type</b>	Capital & Debt Service Funds	<b>Date Updated</b>	12/22/2017
------------------	------------------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	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	353	4,229	3,675	-	(129)	103%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	48,620	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>485,600</b>	<b>353</b>	<b>263,196</b>	<b>310,922</b>	<b>-</b>	<b>222,404</b>	<b>54%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	476,500	(2,644)	438,241	526,737	-	38,259	92%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>476,500</b>	<b>(2,644)</b>	<b>438,241</b>	<b>526,737</b>	<b>-</b>	<b>38,259</b>	<b>92%</b>
<b>Net</b>	<b>9,100</b>	<b>2,997</b>	<b>(175,045)</b>	<b>(215,815)</b>	<b>-</b>	<b>184,145</b>	
<b>Cash Balance</b>			<b>405,269</b>	<b>356,145</b>			

**Fund Purpose:**

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

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

<b>Fund Name</b>	<b>Cumulative Capital Improvement</b>	<b>Fund Number</b>	<b>407</b>
------------------	---------------------------------------	--------------------	------------

<b>Fund Type</b>	<b>Capital &amp; Debt Service Funds</b>	<b>Date Updated</b>	<b>12/22/2017</b>
------------------	---	---------------------	-------------------

<b>Control</b>	<b>City Funds</b>
----------------	-------------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	408,000	-	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	258	3,386	2,369	-	614	85%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	25,000	-	25,000	25,000	-	-	100%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>437,000</b>	<b>258</b>	<b>295,083</b>	<b>298,863</b>	<b>-</b>	<b>141,917</b>	<b>68%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	372,250	-	372,050	368,250	-	200	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>372,250</b>	<b>-</b>	<b>372,050</b>	<b>368,250</b>	<b>-</b>	<b>200</b>	<b>100%</b>
<b>Net</b>	<b>64,750</b>	<b>258</b>	<b>(76,967)</b>	<b>(69,387)</b>	<b>-</b>	<b>141,717</b>	
<b>Cash Balance</b>			<b>301,279</b>	<b>241,845</b>			

**Fund Purpose:**

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

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

<b>Fund Name</b>	<b>Major Moves Construction</b>	<b>Fund Number</b>	<b>412</b>
------------------	---------------------------------	--------------------	------------

<b>Fund Type</b>	<b>Capital &amp; Debt Service Funds</b>	<b>Date Updated</b>	<b>12/18/2017</b>
------------------	---	---------------------	-------------------

<b>Control</b>	<b>City Funds</b>
----------------	-------------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	28,000	2,519	25,821	19,289	-	2,179	92%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,028,786	-	1,028,861	1,355,375	-	(75)	100%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,056,786</b>	<b>2,519</b>	<b>1,054,682</b>	<b>1,374,664</b>	<b>-</b>	<b>2,104</b>	<b>100%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,468,808	721	490,548	31,191	843,881	134,379	91%
Debt Service	-	-	-	-	-	-	0%
Capital	1,001,900	-	21,700	1,138,607	213,957	766,243	24%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,470,708</b>	<b>721</b>	<b>512,248</b>	<b>1,169,799</b>	<b>1,057,838</b>	<b>900,622</b>	<b>64%</b>
<b>Net</b>	<b>(1,413,922)</b>	<b>1,798</b>	<b>542,434</b>	<b>204,866</b>	<b>(1,057,838)</b>	<b>(898,518)</b>	
<b>Cash Balance</b>			<b>2,906,524</b>	<b>2,362,820</b>			

**Fund Purpose:**

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

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

<b>Fund Name</b>	<b>Morris Performing Arts Center Capital</b>	<b>Fund Number</b>	<b>416</b>
------------------	--	--------------------	------------

<b>Fund Type</b>	<b>Capital &amp; Debt Service Funds</b>	<b>Date Updated</b>	<b>12/18/2017</b>
------------------	---	---------------------	-------------------

<b>Control</b>	<b>City Funds</b>
----------------	-------------------

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	100,000	2,350	58,854	86,578	-	41,146	59%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	6,500	535	5,685	4,407	-	815	87%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>106,500</b>	<b>2,885</b>	<b>64,539</b>	<b>90,985</b>	<b>-</b>	<b>41,961</b>	<b>61%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	20,958	-	3,603	9,534	-	17,355	17%
Services	80,186	32,075	46,218	23,996	202	33,766	58%
Debt Service	-	-	-	-	-	-	0%
Capital	300,000	-	133	-	203,600	96,267	68%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>401,144</b>	<b>32,075</b>	<b>49,954</b>	<b>33,530</b>	<b>203,802</b>	<b>147,388</b>	<b>63%</b>
<b>Net</b>	<b>(294,644)</b>	<b>(29,190)</b>	<b>14,586</b>	<b>57,455</b>	<b>(203,802)</b>	<b>(105,428)</b>	
<b>Cash Balance</b>			<b>604,419</b>	<b>574,181</b>			

**Fund Purpose:**

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

**Explain Significant Revenue and Expenditure Changes/Variiances 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 \$31,474.92.  
 Marquee Upgrade in the amount of \$250,000.00.  
 Public Elevator Repair - Upgrade in the amount of \$43,000.00.  
 HVAC - Chiller Repair in the amount of \$15,100.  
 Wi-Fi Upgrade in the amount of \$12,000.00.  
 Water Softener Upgrade-Replacement in the amount of \$22,000.00.

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

<b>Fund Name</b>	Community Revitalization Enhancement District	<b>Fund Number</b>	434
------------------	---	--------------------	-----

<b>Fund Type</b>	Capital & Debt Service Funds	<b>Date Updated</b>	12/22/2017
------------------	------------------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	635	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>635</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	2,977	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,977</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,341)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Balance</b>			<b>-</b>	<b>63</b>			

**Fund Purpose:**

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

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

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

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

<b>Fund Name</b>	Palais Royale Historic Preservation	<b>Fund Number</b>	450
------------------	-------------------------------------	--------------------	-----

<b>Fund Type</b>	Capital & Debt Service Funds	<b>Date Updated</b>	12/18/2017
------------------	------------------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	90	904	673	-	96	90%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	16,500	1,507	15,000	14,020	-	1,500	91%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>17,500</b>	<b>1,597</b>	<b>15,905</b>	<b>14,693</b>	<b>-</b>	<b>1,595</b>	<b>91%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	5,000	-	627	-	-	4,373	13%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>5,000</b>	<b>-</b>	<b>627</b>	<b>-</b>	<b>-</b>	<b>4,373</b>	<b>13%</b>
<b>Net</b>	<b>12,500</b>	<b>1,597</b>	<b>15,278</b>	<b>14,693</b>	<b>-</b>	<b>(2,778)</b>	
<b>Cash Balance</b>			<b>108,188</b>	<b>91,107</b>			

**Fund Purpose:**

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

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

<b>Fund Name</b>	<b>Football Hall of Fame Capital</b>	<b>Fund Number</b>	<b>677</b>
------------------	--------------------------------------	--------------------	------------

<b>Fund Type</b>	<b>Capital &amp; Debt Service Funds</b>	<b>Date Updated</b>	<b>12/22/2017</b>
------------------	---	---------------------	-------------------

<b>Control</b>	<b>City Funds</b>
----------------	-------------------

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	5,000	393	4,387	4,209	-	613	88%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	48,709	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,000</b>	<b>393</b>	<b>4,387</b>	<b>52,917</b>	<b>-</b>	<b>613</b>	<b>88%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	81,091	1,440	42,089	59,152	11,490	27,512	66%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>81,091</b>	<b>1,440</b>	<b>42,089</b>	<b>59,152</b>	<b>11,490</b>	<b>27,512</b>	<b>66%</b>
<b>Net</b>	<b>(76,091)</b>	<b>(1,047)</b>	<b>(37,702)</b>	<b>(6,234)</b>	<b>(11,490)</b>	<b>(26,899)</b>	
<b>Cash Balance</b>			<b>457,737</b>	<b>496,642</b>			

**Fund Purpose:**

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

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

<b>Fund Name</b>	<b>Equipment/Vehicle Leasing</b>	<b>Fund Number</b>	<b>750</b>
------------------	----------------------------------	--------------------	------------

<b>Fund Type</b>	<b>Capital &amp; Debt Service Funds</b>	<b>Date Updated</b>	<b>12/22/2017</b>
------------------	---	---------------------	-------------------

<b>Control</b>	<b>City Funds</b>
----------------	-------------------

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	3,900	939	5,640	-	-	(1,740)	145%
Bond Proceeds	5,499,000	-	4,548,500	-	-	950,500	83%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,502,900</b>	<b>939</b>	<b>4,554,140</b>	<b>-</b>	<b>-</b>	<b>948,760</b>	<b>83%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	230,000	-	-	-	-	230,000	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	186	-	-	(186)	0%
Capital	5,270,000	237,624	3,476,902	-	3,007,994	(1,214,896)	123%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>5,500,000</b>	<b>237,624</b>	<b>3,477,088</b>	<b>-</b>	<b>3,007,994</b>	<b>(985,082)</b>	<b>118%</b>
<b>Net</b>	<b>2,900</b>	<b>(236,685)</b>	<b>1,077,052</b>	<b>-</b>	<b>(3,007,994)</b>	<b>1,933,841</b>	
<b>Cash Balance</b>			<b>4,289,838</b>	<b>-</b>			

**Fund Purpose:**

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

**Accounting Methodology:**

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

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

<b>Fund Name</b>	<b>Parks Bond Capital</b>	<b>Fund Number</b>	<b>751</b>
------------------	---------------------------	--------------------	------------

<b>Fund Type</b>	<b>Capital &amp; Debt Service Funds</b>	<b>Date Updated</b>	<b>12/22/2017</b>
------------------	---	---------------------	-------------------

<b>Control</b>	<b>City Funds</b>
----------------	-------------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	7,500	554	5,596	-	-	1,904	75%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	903	903	-	-	(903)	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>7,500</b>	<b>1,457</b>	<b>6,499</b>	<b>-</b>	<b>-</b>	<b>1,001</b>	<b>87%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	60,000	12,852	64,111	-	-	(4,111)	107%
Services	200,000	(129,829)	85,956	-	20,284	93,761	53%
Debt Service	-	-	-	-	-	-	0%
Capital	3,240,000	141,818	910,169	-	12,955	2,316,876	28%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,500,000</b>	<b>24,841</b>	<b>1,060,236</b>	<b>-</b>	<b>33,238</b>	<b>2,406,526</b>	<b>31%</b>
<b>Net</b>	<b>(3,492,500)</b>	<b>(23,384)</b>	<b>(1,053,736)</b>	<b>-</b>	<b>(33,238)</b>	<b>(2,405,525)</b>	
<b>Cash Balance</b>			<b>3,294,213</b>	<b>-</b>			

**Fund Purpose:**

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

**Accounting Methodology:**

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

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

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

The negative current month expenditures is a result of an AJ to correct the accounts expenses were charged to.

**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  
November 30, 2017**

<b>Fund Name</b>	Smart Streets Bond Capital	<b>Fund Number</b>	753
------------------	----------------------------	--------------------	-----

<b>Fund Type</b>	Capital & Debt Service Funds	<b>Date Updated</b>	12/22/2017
------------------	------------------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	17,000	185	4,720	-	-	12,280	28%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	41,880	20,000	63,579	-	-	(21,699)	152%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>58,880</b>	<b>20,185</b>	<b>68,300</b>	<b>-</b>	<b>-</b>	<b>(9,420)</b>	<b>116%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	1,500	-	-	(1,500)	0%
Debt Service	-	-	-	-	-	-	0%
Capital	10,000,000	26,452	4,932,779	-	-	5,067,221	49%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>10,000,000</b>	<b>26,452</b>	<b>4,934,279</b>	<b>-</b>	<b>-</b>	<b>5,065,721</b>	<b>49%</b>
<b>Net</b>	<b>(9,941,120)</b>	<b>(6,267)</b>	<b>(4,865,980)</b>	<b>-</b>	<b>-</b>	<b>(5,075,140)</b>	
<b>Cash Balance</b>			<b>1,063,474</b>	<b>-</b>			

**Fund Purpose:**

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

**Accounting Methodology:**

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

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

<b>Fund Name</b>	Emergency Medical Services Capital	<b>Fund Number</b>	287
------------------	------------------------------------	--------------------	-----

<b>Fund Type</b>	Enterprise Funds	<b>Date Updated</b>	12/18/2017
------------------	------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	75,000	-	-	-	-	75,000	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	4,410,349	-	3,210,349	2,460,775	-	1,200,000	73%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	44,000	3,798	38,156	26,773	-	5,844	87%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>4,529,349</b>	<b>3,798</b>	<b>3,248,505</b>	<b>2,487,547</b>	<b>-</b>	<b>1,280,844</b>	<b>72%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	205,300	-	-	-	-	205,300	0%
Services	1,075,099	-	723,792	428,228	218,673	132,635	88%
Debt Service	729,756	60,936	591,336	121,746	-	138,420	81%
Capital	1,981,311	2,166	1,243,760	877,784	517,483	220,068	89%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,991,466</b>	<b>63,102</b>	<b>2,558,888</b>	<b>1,427,758</b>	<b>736,156</b>	<b>696,423</b>	<b>83%</b>
<b>Net</b>	<b>537,883</b>	<b>(59,305)</b>	<b>689,617</b>	<b>1,059,789</b>	<b>(736,156)</b>	<b>584,422</b>	
<b>Cash Balance</b>			<b>4,319,151</b>	<b>3,632,030</b>			

**Fund Purpose:**

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

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

<b>Fund Name</b>	<b>Emergency Medical Services Operating</b>	<b>Fund Number</b>	<b>288</b>
------------------	---	--------------------	------------

<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>12/18/2017</b>
------------------	-------------------------	---------------------	-------------------

<b>Control</b>	<b>City Funds</b>
----------------	-------------------

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	6,356,765	516,445	5,073,518	5,154,891	-	1,283,247	80%
Fines, Forfeitures, and Fees	2,500	-	1,400	2,900	-	1,100	56%
Interest Earnings	20,000	1,681	23,626	17,971	-	(3,626)	118%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	750	100	1,170	-	-	(420)	156%
Other Income	5,000	3,614	16,581	94,070	-	(11,581)	332%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>6,385,015</b>	<b>521,840</b>	<b>5,116,295</b>	<b>5,269,832</b>	<b>-</b>	<b>1,268,720</b>	<b>80%</b>
<b>Expenditures</b>							
Personnel	5,180,304	387,279	4,146,141	4,181,819	-	1,034,164	80%
Supplies	368,825	16,542	270,549	235,211	30,355	67,922	82%
Services	587,692	16,256	360,727	287,739	112,306	114,659	80%
Debt Service	1,093	-	318	451,437	1,729	(954)	187%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>6,137,914</b>	<b>420,077</b>	<b>4,777,734</b>	<b>5,156,206</b>	<b>144,390</b>	<b>1,215,790</b>	<b>80%</b>
<b>Net</b>	<b>247,101</b>	<b>101,764</b>	<b>338,561</b>	<b>113,625</b>	<b>(144,390)</b>	<b>52,929</b>	
<b>Cash Balance</b>			<b>2,032,670</b>	<b>2,283,204</b>			

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

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

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

<b>Fund Name</b>	<b>Consolidated Building Fund</b>	<b>Fund Number</b>	<b>600</b>
------------------	-----------------------------------	--------------------	------------

<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>12/18/2017</b>
------------------	-------------------------	---------------------	-------------------

<b>Control</b>	<b>City Funds</b>
----------------	-------------------

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	79,270	8,862	83,674	70,578	-	(4,404)	106%
Charges for Services	1,485,433	138,795	1,508,013	1,473,720	-	(22,580)	102%
Fines, Forfeitures, and Fees	289,000	13,622	102,038	64,387	-	186,962	35%
Interest Earnings	24,000	2,549	25,943	17,271	-	(1,943)	108%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	4,000	30	30	1,522	-	3,970	1%
Other Income	11,687	6,268	14,195	10,835	-	(2,508)	121%
Transfers In	2,167,316	-	1,625,487	2,110,068	-	541,829	75%
<b>Total Revenue</b>	<b>4,060,706</b>	<b>170,125</b>	<b>3,359,381</b>	<b>3,748,381</b>	<b>-</b>	<b>701,325</b>	<b>83%</b>
<b>Expenditures</b>							
Personnel	2,683,460	207,825	2,290,570	2,100,995	-	392,890	85%
Supplies	127,282	7,178	90,996	66,348	6,702	29,584	77%
Services	902,974	75,418	749,251	639,569	63,699	90,024	90%
Debt Service	71,925	4,349	58,032	33,273	399	13,495	81%
Capital	2	-	2	70,285	-	-	100%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,785,643</b>	<b>294,770</b>	<b>3,188,851</b>	<b>2,910,470</b>	<b>70,799</b>	<b>525,993</b>	<b>86%</b>
<b>Net</b>	<b>275,063</b>	<b>(124,645)</b>	<b>170,531</b>	<b>837,911</b>	<b>(70,799)</b>	<b>175,331</b>	
<b>Cash Balance</b>			<b>2,794,667</b>	<b>2,747,178</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
<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
<b>Total</b>	<b>40.00</b>	<b>40.00</b>

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

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

<b>Fund Name</b>	Parking Garages	<b>Fund Number</b>	601
------------------	-----------------	--------------------	-----

<b>Fund Type</b>	Enterprise Funds	<b>Date Updated</b>	12/15/2017
------------------	------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	1,039,479	90,146	1,095,655	864,666	-	(56,176)	105%
Fines, Forfeitures, and Fees	99,000	5,598	55,934	62,898	-	43,066	56%
Interest Earnings	13,500	1,022	10,536	6,061	-	2,964	78%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	11,282	-	4,719	113	-	6,563	42%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,163,261</b>	<b>96,765</b>	<b>1,166,845</b>	<b>933,738</b>	<b>-</b>	<b>(3,584)</b>	<b>100%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,208,218	15,613	838,161	664,883	223,218	146,839	88%
Debt Service	-	-	-	-	-	-	0%
Capital	39,036	-	-	-	39,036	-	100%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,247,254</b>	<b>15,613</b>	<b>838,161</b>	<b>664,883</b>	<b>262,254</b>	<b>146,839</b>	<b>88%</b>
<b>Net</b>	<b>(83,993)</b>	<b>81,152</b>	<b>328,684</b>	<b>268,855</b>	<b>(262,254)</b>	<b>(150,423)</b>	
<b>Cash Balance</b>			<b>1,299,256</b>	<b>909,472</b>			

**Fund Purpose:**

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

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

<b>Fund Name</b>	Solid Waste Operations	<b>Fund Number</b>	610
------------------	------------------------	--------------------	-----

<b>Fund Type</b>	Enterprise Funds	<b>Date Updated</b>	12/15/2017
------------------	------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	6,025,275	457,856	4,919,717	5,068,349	-	1,105,558	82%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	3,900	378	4,066	2,733	-	(166)	104%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	74,166	130	74,658	50,522	-	(492)	101%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>6,103,341</b>	<b>458,364</b>	<b>4,998,441</b>	<b>5,121,604</b>	<b>-</b>	<b>1,104,900</b>	<b>82%</b>
<b>Expenditures</b>							
Personnel	1,781,122	130,412	1,450,049	1,349,068	-	331,073	81%
Supplies	237,532	15,334	217,463	290,984	2,586	17,484	93%
Services	2,800,961	156,397	2,233,487	2,669,091	149,869	417,605	85%
Debt Service	7,682	-	-	9,700	-	7,682	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	835,613	-	778,600	663,000	-	57,013	93%
<b>Total Expenditures</b>	<b>5,662,910</b>	<b>302,144</b>	<b>4,679,599</b>	<b>4,981,844</b>	<b>152,455</b>	<b>830,857</b>	<b>85%</b>
<b>Net</b>	<b>440,431</b>	<b>156,220</b>	<b>318,843</b>	<b>139,760</b>	<b>(152,455)</b>	<b>274,043</b>	
<b>Cash Balance</b>			<b>534,189</b>	<b>418,086</b>			

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

**Fund Purpose:**

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

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

Service Revenue is running below budget expectations because expected recycling fees are now charged to home owners on their property tax bills.

**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**  
**November 30, 2017**

<b>Fund Name</b>	Solid Waste Capital	<b>Fund Number</b>	611
------------------	---------------------	--------------------	-----

<b>Fund Type</b>	Enterprise Funds	<b>Date Updated</b>	12/15/2017
------------------	------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	300,000	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,100	62	999	1,119	-	101	91%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	835,613	-	778,600	663,000	-	57,013	93%
<b>Total Revenue</b>	<b>836,713</b>	<b>62</b>	<b>779,599</b>	<b>964,119</b>	<b>-</b>	<b>57,114</b>	<b>93%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	1,123,613	19,921	1,075,715	889,926	-	47,898	96%
Capital	12,000	-	-	-	-	12,000	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,135,613</b>	<b>19,921</b>	<b>1,075,715</b>	<b>889,926</b>	<b>-</b>	<b>59,898</b>	<b>95%</b>
<b>Net</b>	<b>(298,900)</b>	<b>(19,859)</b>	<b>(296,115)</b>	<b>74,193</b>	<b>-</b>	<b>(2,785)</b>	
<b>Cash Balance</b>			<b>40,332</b>	<b>74,636</b>			

**Fund Purpose:**

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

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

A \$300K State grant received in 2016 to cover part of the cost of new CNG fueled trash trucks will not be repeated this year. 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 were fully paid for in July 2017.

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

<b>Fund Name</b>	Water Works Operations	<b>Fund Number</b>	620
------------------	------------------------	--------------------	-----

<b>Fund Type</b>	Enterprise Funds	<b>Date Updated</b>	12/18/2017
------------------	------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	15,665,122	1,289,675	14,146,252	13,945,901	-	1,518,870	90%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	35,000	2,743	26,265	27,947	-	8,735	75%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	101,500	3,020	59,184	48,874	-	42,316	58%
Transfers In	67,500	10,622	60,894	40,090	-	6,606	90%
<b>Total Revenue</b>	<b>15,869,122</b>	<b>1,306,061</b>	<b>14,292,596</b>	<b>14,062,811</b>	<b>-</b>	<b>1,576,526</b>	<b>90%</b>
<b>Expenditures</b>							
Personnel	5,604,157	401,930	4,587,203	4,553,517	-	1,016,954	82%
Supplies	1,727,233	136,024	1,122,945	1,106,531	188,480	415,809	76%
Services	6,243,101	353,869	4,434,334	4,348,433	708,214	1,100,553	82%
Debt Service	245,948	1,356	224,888	119,755	434	20,626	92%
Capital	-	-	-	-	-	-	0%
Transfers Out	3,906,815	312,827	3,592,369	3,972,785	-	314,446	92%
<b>Total Expenditures</b>	<b>17,727,254</b>	<b>1,206,006</b>	<b>13,961,738</b>	<b>14,101,021</b>	<b>897,128</b>	<b>2,868,388</b>	<b>84%</b>
<b>Net</b>	<b>(1,858,132)</b>	<b>100,055</b>	<b>330,858</b>	<b>(38,210)</b>	<b>(897,128)</b>	<b>(1,291,862)</b>	
<b>Cash Balance</b>			<b>3,944,892</b>	<b>3,878,767</b>			

Staffing	Budget	Actual
Full Time	72.00	70.00
Part-Time /Seasonal/Temporary	3.56	2.00
<b>Total</b>	<b>75.56</b>	<b>72.00</b>

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

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**  
Water meter scrap metal proceeds to be received in December is expected to better align the percentage of budget to the Other Income current year revenue budget.

**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  
November 30, 2017**

<b>Fund Name</b>	<b>Water Works Capital</b>	<b>Fund Number</b>	<b>622</b>
------------------	----------------------------	--------------------	------------

<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>12/15/2017</b>
------------------	-------------------------	---------------------	-------------------

<b>Control</b>	<b>City Funds</b>
----------------	-------------------

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	24,000	1,882	21,442	23,360	-	2,558	89%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	58,000	-	-	-	-	58,000	0%
<b>Total Revenue</b>	<b>82,000</b>	<b>1,882</b>	<b>21,442</b>	<b>23,360</b>	<b>-</b>	<b>60,558</b>	<b>26%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	1,414,466	92,118	496,670	318,317	371,787	546,009	61%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,414,466</b>	<b>92,118</b>	<b>496,670</b>	<b>318,317</b>	<b>371,787</b>	<b>546,009</b>	<b>61%</b>
<b>Net</b>	<b>(1,332,466)</b>	<b>(90,236)</b>	<b>(475,228)</b>	<b>(294,957)</b>	<b>(371,787)</b>	<b>(485,451)</b>	
<b>Cash Balance</b>			<b>2,130,787</b>	<b>2,585,451</b>			

**Fund Purpose:**

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

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

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

1 Ton 2 WD Dump Truck (1) \$48,493  
 Freightliner Dump Truck (1) \$177,777  
 Truck w/Utility Body (2) \$88,840  
 Concrete/Asphalt Saw (1) \$23,098  
 Hydraulic Breaker-Loader 586 (1) \$11,843  
 Transit Connect Cargo Vans (3) \$68,247  
 WIP:  
 North Station Well #1 Replacement /Eng Design - \$78,369  
 Encumb:  
 Hydro-Excavator Vactor (1) \$345,848  
 North Station Well #1 Replacement Project - \$25,939

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

<b>Fund Name</b>	<b>Water Works Customer Deposit</b>	<b>Fund Number</b>	<b>624</b>
------------------	-------------------------------------	--------------------	------------

<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>12/15/2017</b>
------------------	-------------------------	---------------------	-------------------

<b>Control</b>	<b>City Funds</b>
----------------	-------------------

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	16,500	1,287	14,014	12,682	-	2,486	85%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>16,500</b>	<b>1,287</b>	<b>14,014</b>	<b>12,682</b>	<b>-</b>	<b>2,486</b>	<b>85%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	15,000	1,287	13,729	10,714	-	1,271	92%
<b>Total Expenditures</b>	<b>15,000</b>	<b>1,287</b>	<b>13,729</b>	<b>10,714</b>	<b>-</b>	<b>1,271</b>	<b>92%</b>
<b>Net</b>	<b>1,500</b>	<b>-</b>	<b>285</b>	<b>1,968</b>	<b>-</b>	<b>1,215</b>	
<b>Cash Balance</b>			<b>1,510,836</b>	<b>1,543,360</b>			

**Fund Purpose:**

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

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

<b>Fund Name</b>	<b>Water Works Sinking</b>	<b>Fund Number</b>	<b>625</b>
------------------	----------------------------	--------------------	------------

<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>12/15/2017</b>
------------------	-------------------------	---------------------	-------------------

<b>Control</b>	<b>City Funds</b>
----------------	-------------------

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	9,500	1,100	7,709	5,810	-	1,791	81%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	12,751	-	12,750	-	-	1	100%
Transfers In	2,046,391	164,000	1,804,000	1,875,555	-	242,391	88%
<b>Total Revenue</b>	<b>2,068,642</b>	<b>165,100</b>	<b>1,824,460</b>	<b>1,881,365</b>	<b>-</b>	<b>244,182</b>	<b>88%</b>
<b>Expenditures</b>							
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	1,100	7,700	5,804	-	800	91%
<b>Total Expenditures</b>	<b>2,054,891</b>	<b>1,100</b>	<b>313,119</b>	<b>352,818</b>	<b>-</b>	<b>1,741,772</b>	<b>15%</b>
<b>Net</b>	<b>13,751</b>	<b>164,000</b>	<b>1,511,340</b>	<b>1,528,547</b>	<b>-</b>	<b>(1,497,589)</b>	
<b>Cash Balance</b>			<b>1,561,498</b>	<b>1,532,952</b>			

**Fund Purpose:**

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

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

Biannual debt service installments are disbursed at the end of June and December. June's payment includes 50% of the annual interest and December's payment comprises the rest of the interest and all of the principal.

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

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

<b>Fund Name</b>	Water Works Bond Reserve	<b>Fund Number</b>	626
<b>Fund Type</b>	Enterprise Funds	<b>Date Updated</b>	12/15/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	16,000	1,217	13,155	13,443	-	2,845	82%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>16,000</b>	<b>1,217</b>	<b>13,155</b>	<b>13,443</b>	<b>-</b>	<b>2,845</b>	<b>82%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	16,000	6,000	16,000	6,531	-	-	100%
<b>Total Expenditures</b>	<b>16,000</b>	<b>6,000</b>	<b>16,000</b>	<b>6,531</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Net</b>	<b>-</b>	<b>(4,783)</b>	<b>(2,845)</b>	<b>6,912</b>	<b>-</b>	<b>2,845</b>	
<b>Cash Balance</b>			<b>1,424,519</b>	<b>1,646,473</b>			

**Fund Purpose:**

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

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

Interest earnings are transferred to Water Works Operations Fund #620.

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

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

<b>Fund Name</b>	<b>Water Works Reserve Operations &amp; Maintenance</b>	<b>Fund Number</b>	<b>629</b>
------------------	---	--------------------	------------

<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>12/15/2017</b>
------------------	-------------------------	---------------------	-------------------

<b>Control</b>	<b>City Funds</b>
----------------	-------------------

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	27,500	2,235	23,920	19,947	-	3,580	87%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	151,500	-	151,272	227,461	-	228	100%
<b>Total Revenue</b>	<b>179,000</b>	<b>2,235</b>	<b>175,192</b>	<b>247,408</b>	<b>-</b>	<b>3,808</b>	<b>98%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	23,000	2,235	23,465	17,041	-	(465)	102%
<b>Total Expenditures</b>	<b>23,000</b>	<b>2,235</b>	<b>23,465</b>	<b>17,041</b>	<b>-</b>	<b>(465)</b>	<b>102%</b>
<b>Net</b>	<b>156,000</b>	<b>-</b>	<b>151,727</b>	<b>230,367</b>	<b>-</b>	<b>4,273</b>	
<b>Cash Balance</b>			<b>2,614,000</b>	<b>2,462,728</b>			

**Fund Purpose:**

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

**Explain Significant Revenue and Expenditure Changes/Variiances 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. Transfers out expenditure budget is scheduled to be adjusted in period 12 to cover the anticipated year end deficit.

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



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

<b>Fund Name</b>	Sewer Repair Insurance	<b>Fund Number</b>	640
------------------	------------------------	--------------------	-----

<b>Fund Type</b>	Enterprise Funds	<b>Date Updated</b>	12/22/2017
------------------	------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	613,924	53,713	586,018	573,483	-	27,906	95%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	18,500	1,583	16,668	14,243	-	1,832	90%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>632,424</b>	<b>55,297</b>	<b>602,686</b>	<b>587,725</b>	<b>-</b>	<b>29,738</b>	<b>95%</b>
<b>Expenditures</b>							
Personnel	219,798	16,963	189,547	138,410	-	30,251	86%
Supplies	37,970	402	15,792	18,310	11,417	10,761	72%
Services	362,444	15,732	260,050	277,902	43,240	59,155	84%
Debt Service	14,297	-	14,218	28,436	-	79	99%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>634,509</b>	<b>33,097</b>	<b>479,607</b>	<b>463,058</b>	<b>54,657</b>	<b>100,245</b>	<b>84%</b>
<b>Net</b>	<b>(2,085)</b>	<b>22,200</b>	<b>123,079</b>	<b>124,667</b>	<b>(54,657)</b>	<b>(70,507)</b>	
<b>Cash Balance</b>			<b>1,880,034</b>	<b>1,776,775</b>			

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

**Fund Purpose:**

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

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

2017 Stats/Expenses:  
 1st quarter: "Successful" Second Opinions - 49; "Unsuccessful" Second Opinions - 9; "Digs" - 19. Total program expense \$124,888.46.  
 2nd quarter: "Successful" Second Opinions - 31; "Unsuccessful" Second Opinions - 13; "Digs" - 12. Total program expense \$83,975.79.  
 3rd quarter: "Successful" Second Opinions - 17; "Unsuccessful" Second Opinions - 9; "Digs" - 9. Total program expense \$55,053.89.

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

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

<b>Fund Name</b>	<b>Sewage Works Operations</b>	<b>Fund Number</b>	<b>641</b>
------------------	--------------------------------	--------------------	------------

<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>12/15/2017</b>
------------------	-------------------------	---------------------	-------------------

<b>Control</b>	<b>City Funds</b>
----------------	-------------------

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	37,233,004	3,181,526	35,096,607	35,159,462	-	2,136,397	94%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	120,000	12,410	132,499	92,383	-	(12,499)	110%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	153,691	248	127,010	79,310	-	26,681	83%
Transfers In	41,000	4,405	45,349	31,252	-	(4,349)	111%
<b>Total Revenue</b>	<b>37,547,695</b>	<b>3,198,590</b>	<b>35,401,465</b>	<b>35,362,406</b>	<b>-</b>	<b>2,146,230</b>	<b>94%</b>
<b>Expenditures</b>							
Personnel	7,750,680	554,652	6,303,227	5,992,507	6	1,447,447	81%
Supplies	2,671,806	152,286	1,250,468	1,584,062	458,813	962,524	64%
Services	15,464,827	643,546	9,866,767	7,563,415	3,381,227	2,216,833	86%
Debt Service	891,719	22,132	691,264	613,713	-	200,455	78%
Capital	-	-	-	-	-	-	0%
Transfers Out	18,052,153	1,631,332	16,903,402	15,180,599	-	1,148,752	94%
<b>Total Expenditures</b>	<b>44,831,185</b>	<b>3,003,947</b>	<b>35,015,128</b>	<b>30,934,295</b>	<b>3,840,047</b>	<b>5,976,011</b>	<b>87%</b>
<b>Net</b>	<b>(7,283,490)</b>	<b>194,643</b>	<b>386,337</b>	<b>4,428,111</b>	<b>(3,840,047)</b>	<b>(3,829,781)</b>	
<b>Cash Balance</b>			<b>13,940,684</b>	<b>13,255,582</b>			

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

**Fund Purpose:**

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

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

A too conservative estimate of interest earnings on the fund balance will be adjusted by year end. All expenditure categories are running well within budgeted levels; the fund should be in good shape at year end.

**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  
November 30, 2017**

<b>Fund Name</b>	<b>Sewage Works Capital</b>	<b>Fund Number</b>	<b>642</b>
------------------	-----------------------------	--------------------	------------

<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>12/15/2017</b>
------------------	-------------------------	---------------------	-------------------

<b>Control</b>	<b>City Funds</b>
----------------	-------------------

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	52,000	6,110	59,999	65,026	-	(7,999)	115%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	400,000	-	400,000	-	-	-	100%
Transfers In	4,442,000	500,000	3,942,000	2,487,000	-	500,000	89%
<b>Total Revenue</b>	<b>4,894,000</b>	<b>506,110</b>	<b>4,401,999</b>	<b>2,552,026</b>	<b>-</b>	<b>492,001</b>	<b>90%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	8,051,255	267,590	4,217,520	3,985,243	1,204,994	2,628,741	67%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>8,051,255</b>	<b>267,590</b>	<b>4,217,520</b>	<b>3,985,243</b>	<b>1,204,994</b>	<b>2,628,741</b>	<b>67%</b>
<b>Net</b>	<b>(3,157,255)</b>	<b>238,520</b>	<b>184,479</b>	<b>(1,433,217)</b>	<b>(1,204,994)</b>	<b>(2,136,740)</b>	
<b>Cash Balance</b>			<b>7,401,491</b>	<b>7,540,147</b>			

**Fund Purpose:**

This fund is used to purchase capital equipment and fund major renovations/restorations for the Wastewater and Sewer Departments. The primary source of income is from Sewage Works Operating Fund #641, which transfers funds here as needed.

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

Higher than expected unspent cash balance in fund has resulted in higher than budgeted interest revenue.

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 \$1,755,318, Grit & Screening Improvements \$20,067  
Calvert St. Lift Station \$916,364, Digester Gas Utilization \$592,442  
East Bank 5 Sewer Separation \$73,600  
Sewer Vactor Truck, Dump Truck, Crew Trucks & Trailer \$638,930  
Wastewater Crew Trucks, Lift Truck, Cargo Van, Passenger cars \$220,799

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

<b>Fund Name</b>	Sewage Works Reserve Operations & Maint.	<b>Fund Number</b>	643
------------------	--	--------------------	-----

<b>Fund Type</b>	Enterprise Funds	<b>Date Updated</b>	12/15/2017
------------------	------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	45,000	4,405	46,205	36,034	-	(1,205)	103%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	516,755	-	516,755	957,725	-	-	100%
<b>Total Revenue</b>	<b>561,755</b>	<b>4,405</b>	<b>562,960</b>	<b>993,759</b>	<b>-</b>	<b>(1,205)</b>	<b>100%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	30,000	4,405	45,349	31,252	-	(15,349)	151%
<b>Total Expenditures</b>	<b>30,000</b>	<b>4,405</b>	<b>45,349</b>	<b>31,252</b>	<b>-</b>	<b>(15,349)</b>	<b>151%</b>
<b>Net</b>	<b>531,755</b>	<b>-</b>	<b>517,611</b>	<b>962,507</b>	<b>-</b>	<b>14,144</b>	<b>100%</b>
<b>Cash Balance</b>			<b>5,153,129</b>	<b>4,636,374</b>			

**Fund Purpose:**

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

**Explain Significant Revenue and Expenditure Changes/Variiances 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 out to Sewage Works Operating Fund #641. The budget overdraft in this line will be corrected in December.

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

Not applicable to this fund.

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

<b>Fund Name</b>	<b>Sewage Sinking</b>	<b>Fund Number</b>	<b>649</b>
------------------	-----------------------	--------------------	------------

<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>12/15/2017</b>
------------------	-------------------------	---------------------	-------------------

<b>Control</b>	<b>City Funds</b>
----------------	-------------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	26,000	6,086	36,500	30,394	-	(10,500)	140%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	9,164,024	762,798	8,390,773	8,381,062	-	773,252	92%
<b>Total Revenue</b>	<b>9,190,024</b>	<b>768,883</b>	<b>8,427,272</b>	<b>8,411,456</b>	<b>-</b>	<b>762,752</b>	<b>92%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	9,163,754	8,077,055	9,158,681	9,168,015	-	5,073	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>9,163,754</b>	<b>8,077,055</b>	<b>9,158,681</b>	<b>9,168,015</b>	<b>-</b>	<b>5,073</b>	<b>100%</b>
<b>Net</b>	<b>26,270</b>	<b>(7,308,172)</b>	<b>(731,409)</b>	<b>(756,560)</b>	<b>-</b>	<b>757,679</b>	
<b>Cash Balance</b>			<b>84,253</b>	<b>48,181</b>			

**Fund Purpose:**

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

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

Debt has grown significantly in recent years as the City continues work on the EPA-mandated Long-Term Control Plan (LTCP). Debt service 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  
November 30, 2017**

<b>Fund Name</b>	<b>Sewage Debt Service Reserve</b>	<b>Fund Number</b>	<b>653</b>
------------------	------------------------------------	--------------------	------------

<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>12/15/2017</b>
------------------	-------------------------	---------------------	-------------------

<b>Control</b>	<b>City Funds</b>
----------------	-------------------

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	15,000	3,006	20,282	4,652	-	(5,282)	135%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>15,000</b>	<b>3,006</b>	<b>20,282</b>	<b>4,652</b>	<b>-</b>	<b>(5,282)</b>	<b>135%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>15,000</b>	<b>3,006</b>	<b>20,282</b>	<b>4,652</b>	<b>-</b>	<b>(5,282)</b>	
<b>Cash Balance</b>			<b>4,131,915</b>	<b>4,110,275</b>			

**Fund Purpose:**

This fund accounts for required debt service reserves as required by bond documents.

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

<b>Fund Name</b>	Sewer Bond 2011	<b>Fund Number</b>	659
------------------	-----------------	--------------------	-----

<b>Fund Type</b>	Enterprise Funds	<b>Date Updated</b>	12/15/2017
------------------	------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	201	-	155	1,891	-	46	77%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>201</b>	<b>-</b>	<b>155</b>	<b>1,891</b>	<b>-</b>	<b>46</b>	<b>77%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	51,688	-	51,687	182,169	-	1	100%
Transfers Out	200	-	-	-	-	200	0%
<b>Total Expenditures</b>	<b>51,888</b>	<b>-</b>	<b>51,687</b>	<b>182,169</b>	<b>-</b>	<b>201</b>	<b>100%</b>
<b>Net</b>	<b>(51,687)</b>	<b>-</b>	<b>(51,533)</b>	<b>(180,277)</b>	<b>-</b>	<b>(154)</b>	
<b>Cash Balance</b>			<b>145</b>	<b>71,304</b>			

**Fund Purpose:**

This fund accounts for expenditures of bond proceeds.

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

This Sewage Works Revenue Bond closed in October of 2011. The small remaining cash balance will be transferred to debt service fund #649, to be applied toward future 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**  
**November 30, 2017**

<b>Fund Name</b>	Sewer Bond 2012	<b>Fund Number</b>	661
<b>Fund Type</b>	Enterprise Funds	<b>Date Updated</b>	12/15/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	50,000	607	19,204	92,596	-	30,796	38%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>50,000</b>	<b>607</b>	<b>19,204</b>	<b>92,596</b>	<b>-</b>	<b>30,796</b>	<b>38%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	50,000	-	-	-	-	50,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	2,960,364	-	2,263,409	10,173,907	632,186	64,769	98%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,010,364</b>	<b>-</b>	<b>2,263,409</b>	<b>10,173,907</b>	<b>632,186</b>	<b>114,769</b>	<b>96%</b>
<b>Net</b>	<b>(2,960,364)</b>	<b>607</b>	<b>(2,244,205)</b>	<b>(10,081,310)</b>	<b>(632,186)</b>	<b>(83,973)</b>	
<b>Cash Balance</b>			<b>642,151</b>	<b>3,828,732</b>			

**Fund Purpose:**

This fund accounts for expenditures of bond proceeds.

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

Current year spending from this Bond has been for:  
 East Bank Sewer Separation, Phase 5 \$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**  
**November 30, 2017**

<b>Fund Name</b>	2013A Cost of Issuance Fund	<b>Fund Number</b>	664
<b>Fund Type</b>	Enterprise Funds	<b>Date Updated</b>	12/15/2017
<b>Control</b>	City Funds		

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

**Fund Purpose:**

This fund accounted for issuance costs for the 2013A Sewer Refunding Bonds.

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

The issuance costs were paid in 2013. In 2016, the remaining cash balance was transferred to the Sewage Sinking Fund #649 to be used for loan payments.

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

Not applicable to this fund.

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

<b>Fund Name</b>	2015 Sewer Bond Issuance	<b>Fund Number</b>	666
<b>Fund Type</b>	Enterprise Funds	<b>Date Updated</b>	12/15/2017
<b>Control</b>	City Funds		

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

**Fund Purpose:**

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

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

<b>Fund Name</b>	<b>Century Center</b>	<b>Fund Number</b>	<b>670</b>
------------------	-----------------------	--------------------	------------

<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>12/22/2017</b>
------------------	-------------------------	---------------------	-------------------

<b>Control</b>	<b>City Funds</b>
----------------	-------------------

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	1,275,000	106,250	1,168,750	1,313,450	-	106,250	92%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	2,942,683	276,563	2,754,127	2,252,343	-	188,556	94%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	11,000	-	1,000	10,038	-	10,000	9%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>4,228,683</b>	<b>382,813</b>	<b>3,923,877</b>	<b>3,575,831</b>	<b>-</b>	<b>304,806</b>	<b>93%</b>
<b>Expenditures</b>							
Personnel	2,327,806	164,622	2,021,986	1,981,712	-	305,820	87%
Supplies	513,040	60,157	546,978	598,003	-	(33,938)	107%
Services	1,144,768	113,202	1,090,944	1,129,481	-	53,824	95%
Debt Service	-	-	-	-	-	-	0%
Capital	126,529	-	-	-	-	126,529	0%
Transfers Out	82,167	-	82,167	79,676	-	-	100%
<b>Total Expenditures</b>	<b>4,194,310</b>	<b>337,982</b>	<b>3,742,075</b>	<b>3,788,872</b>	<b>-</b>	<b>452,235</b>	<b>89%</b>
<b>Net</b>	<b>34,373</b>	<b>44,831</b>	<b>181,801</b>	<b>(213,040)</b>	<b>-</b>	<b>(147,428)</b>	
<b>Cash Balance</b>			<b>1,389,280</b>	<b>1,596,370</b>			

**Fund Purpose:**

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

**Accounting Methodology:**

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

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

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

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

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

<b>Fund Name</b>	Century Center Capital	<b>Fund Number</b>	671
------------------	------------------------	--------------------	-----

<b>Fund Type</b>	Enterprise Funds	<b>Date Updated</b>	12/22/2017
------------------	------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	750	71	793	859	-	(43)	106%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>750</b>	<b>71</b>	<b>793</b>	<b>859</b>	<b>-</b>	<b>(43)</b>	<b>106%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	5,774	-	-	0%
Services	-	1,500	1,500	-	-	(1,500)	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	124,773	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>1,500</b>	<b>1,500</b>	<b>130,547</b>	<b>-</b>	<b>(1,500)</b>	<b>0%</b>
<b>Net</b>	<b>750</b>	<b>(1,429)</b>	<b>(707)</b>	<b>(129,689)</b>	<b>-</b>	<b>1,457</b>	
<b>Cash Balance</b>			<b>865,279</b>	<b>872,383</b>			

**Fund Purpose:**

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

**Accounting Methodology:**

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

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

<b>Fund Name</b>	Century Center Energy Conservation Debt Svc	<b>Fund Number</b>	672
------------------	---	--------------------	-----

<b>Fund Type</b>	Enterprise Funds	<b>Date Updated</b>	12/22/2017
------------------	------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	110,130	55,395	110,954	107,767	-	(824)	101%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	82,167	-	82,167	79,676	-	-	100%
<b>Total Revenue</b>	<b>192,297</b>	<b>55,395</b>	<b>193,121</b>	<b>187,443</b>	<b>-</b>	<b>(824)</b>	<b>100%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	192,297	-	191,297	236,132	-	1,000	99%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>192,297</b>	<b>-</b>	<b>191,297</b>	<b>236,132</b>	<b>-</b>	<b>1,000</b>	<b>99%</b>
<b>Net</b>	<b>-</b>	<b>55,395</b>	<b>1,824</b>	<b>(48,689)</b>	<b>-</b>	<b>(1,824)</b>	
<b>Cash Balance</b>			<b>58,877</b>	<b>1,343</b>			

**Fund Purpose:**

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

**Explain Significant Revenue and Expenditure Changes/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  
November 30, 2017**

<b>Fund Name</b>	Central Services	<b>Fund Number</b>	222
------------------	------------------	--------------------	-----

<b>Fund Type</b>	Internal Service Funds	<b>Date Updated</b>	12/14/2017
------------------	------------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	11,400	-	5,461	11,006	-	5,939	48%
Charges for Services	3,754,119	249,704	2,888,159	2,701,874	-	865,960	77%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	6,800	599	9,085	9,347	-	(2,285)	134%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	10,000	-	-	-	-	10,000	0%
Other Income	4,526,250	345,782	4,071,999	4,008,354	-	454,251	90%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>8,308,569</b>	<b>596,086</b>	<b>6,974,704</b>	<b>6,730,581</b>	<b>-</b>	<b>1,333,865</b>	<b>84%</b>
<b>Expenditures</b>							
Personnel	3,288,165	235,864	2,565,943	2,320,020	-	722,222	78%
Supplies	170,652	(16,603)	83,402	66,883	11,010	76,240	55%
Services	4,803,170	350,376	4,153,431	4,171,277	325,859	323,881	93%
Debt Service	15,956	2,367	14,897	12,392	-	1,059	93%
Capital	-	-	-	-	-	-	0%
Transfers Out	286,700	-	286,700	130,519	-	-	100%
<b>Total Expenditures</b>	<b>8,564,643</b>	<b>572,004</b>	<b>7,104,373</b>	<b>6,701,091</b>	<b>336,868</b>	<b>1,123,402</b>	<b>87%</b>
<b>Net</b>	<b>(256,074)</b>	<b>24,082</b>	<b>(129,669)</b>	<b>29,490</b>	<b>(336,868)</b>	<b>210,463</b>	
<b>Cash Balance</b>			<b>1,184,048</b>	<b>1,421,239</b>			

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

**Fund Purpose:**

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

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

In November we had 1,398 vehicle repairs. Average Fuel prices for Nov is \$2.09 for Unleaded and \$2.66 for Diesel. Budgeted amount per gallon is \$2.50. Equipment Services continues to purchase new vehicles with compressed natural gas or hybrids. The Compressed Natural Gas price is \$1.29. 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  
November 30, 2017**

<b>Fund Name</b>	<b>Central Services Capital</b>	<b>Fund Number</b>	<b>224</b>
------------------	---------------------------------	--------------------	------------

<b>Fund Type</b>	<b>Internal Service Funds</b>	<b>Date Updated</b>	<b>12/14/2017</b>
------------------	-------------------------------	---------------------	-------------------

<b>Control</b>	<b>City Funds</b>
----------------	-------------------

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	900	187	875	879	-	25	97%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	286,700	-	286,700	130,519	-	-	100%
<b>Total Revenue</b>	<b>287,600</b>	<b>187</b>	<b>287,575</b>	<b>131,398</b>	<b>-</b>	<b>25</b>	<b>100%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	28,000	-	23,273	22,299	-	4,727	83%
Services	69,025	-	61,729	10,495	6,255	1,040	98%
Debt Service	-	-	-	-	-	-	0%
Capital	229,000	-	114,180	173,396	69,036	45,784	80%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>326,025</b>	<b>-</b>	<b>199,182</b>	<b>206,190</b>	<b>75,291</b>	<b>51,551</b>	<b>84%</b>
<b>Net</b>	<b>(38,425)</b>	<b>187</b>	<b>88,393</b>	<b>(74,792)</b>	<b>(75,291)</b>	<b>(51,526)</b>	
<b>Cash Balance</b>			<b>200,554</b>	<b>112,128</b>			

**Fund Purpose:**

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

**Explain Significant Revenue and Expenditure Changes/Variances 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  
November 30, 2017**

<b>Fund Name</b>	Liability Insurance	<b>Fund Number</b>	226
------------------	---------------------	--------------------	-----

<b>Fund Type</b>	Internal Service Funds	<b>Date Updated</b>	12/22/2017
------------------	------------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	2,927,591	241,179	2,680,022	2,038,190	-	247,569	92%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	42,000	3,750	41,909	38,379	-	91	100%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	606,643	42,292	79,055	14,187	-	527,588	13%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>3,576,234</b>	<b>287,222</b>	<b>2,800,986</b>	<b>2,090,756</b>	<b>-</b>	<b>775,248</b>	<b>78%</b>
<b>Expenditures</b>							
Personnel	268,799	21,242	242,523	188,237	-	26,276	90%
Supplies	21,062	85	11,353	14,074	3,238	6,471	69%
Services	3,297,725	74,242	2,502,644	1,662,457	31,334	763,747	77%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,587,586</b>	<b>95,568</b>	<b>2,756,519</b>	<b>1,864,767</b>	<b>34,572</b>	<b>796,494</b>	<b>78%</b>
<b>Net</b>	<b>(11,352)</b>	<b>191,654</b>	<b>44,467</b>	<b>225,988</b>	<b>(34,572)</b>	<b>(21,246)</b>	
<b>Cash Balance</b>			<b>4,651,761</b>	<b>4,755,155</b>			

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

**Fund Purpose:**

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

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

The City budgeted \$1 million in 2017 for expected liability claims. At the end of November, only \$257,820 had been spent.

The City budgeted \$603,386 for expected workers compensation activities. At the end of November, workers compensation activities totaled \$724,854. A 4th quarter budget transfer request will go before the Common Council to transfer funds to cover the overage.

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**  
**November 30, 2017**

<b>Fund Name</b>	Take Home Vehicle Police	<b>Fund Number</b>	278
------------------	--------------------------	--------------------	-----

<b>Fund Type</b>	Internal Service Funds	<b>Date Updated</b>	12/18/2017
------------------	------------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	49,860	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	7,000	649	6,968	5,679	-	32	100%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,360	240	1,600	49,860	-	(240)	118%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>8,360</b>	<b>889</b>	<b>8,568</b>	<b>105,399</b>	<b>-</b>	<b>(208)</b>	<b>102%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	10,000	6,570	7,541	7,086	-	2,459	75%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>10,000</b>	<b>6,570</b>	<b>7,541</b>	<b>7,086</b>	<b>-</b>	<b>2,459</b>	<b>75%</b>
<b>Net</b>	<b>(1,640)</b>	<b>(5,681)</b>	<b>1,027</b>	<b>98,313</b>	<b>-</b>	<b>(2,667)</b>	
<b>Cash Balance</b>			<b>753,878</b>	<b>739,785</b>			

**Fund Purpose:**

This fund charges police officers for liability insurance and gasoline costs for take home police vehicles. Deductions from officers for gas and insurance have been suspended for 2017 and are estimated to be suspended for 2018 in accordance with an agreement with the Fraternal Order of Police (FOP). The agreement calls for the suspension of the deduction based on the price of gas and the balance of cash in this fund. This fund pays for police vehicle off duty accident claims. Claims have been minimal in this fund since it was created. This fund is classified as an Internal Service Fund for financial reporting.

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

The cash reserves in this fund have increased in recent years. The revenue is the amount deducted from officers' pay for the vehicle take home program. The decrease in revenue is the result of suspending the payroll deduction for sworn officers as outlined in the agreement between the Police Department and the FOP.

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

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

<b>Fund Name</b>	IT / Innovation / 311 Call Center	<b>Fund Number</b>	279
------------------	-----------------------------------	--------------------	-----

<b>Fund Type</b>	Internal Service Funds	<b>Date Updated</b>	12/22/2017
------------------	------------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	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	4,736,831	437,576	-	468,203	91%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,205,034</b>	<b>430,621</b>	<b>4,736,831</b>	<b>437,576</b>	<b>-</b>	<b>468,203</b>	<b>91%</b>
<b>Expenditures</b>							
Personnel	2,053,699	151,273	1,667,003	408,583	-	386,696	81%
Supplies	981,191	17,216	69,402	2,657	16,859	894,930	9%
Services	2,006,824	80,420	1,323,322	26,336	338,437	345,065	83%
Debt Service	163,320	6,455	139,907	-	-	23,413	86%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>5,205,034</b>	<b>255,363</b>	<b>3,199,634</b>	<b>437,575</b>	<b>355,296</b>	<b>1,650,104</b>	<b>68%</b>
<b>Net</b>	<b>-</b>	<b>175,258</b>	<b>1,537,197</b>	<b>-</b>	<b>(355,296)</b>	<b>(1,181,901)</b>	
<b>Cash Balance</b>			<b>1,537,197</b>	<b>-</b>			

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

**Fund Purpose:**

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

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

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

<b>Fund Name</b>	<b>Self-Funded Employee Benefits</b>	<b>Fund Number</b>	<b>711</b>
------------------	--------------------------------------	--------------------	------------

<b>Fund Type</b>	<b>Internal Service Funds</b>	<b>Date Updated</b>	<b>12/22/2017</b>
------------------	-------------------------------	---------------------	-------------------

<b>Control</b>	<b>City Funds</b>
----------------	-------------------

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	17,770,850	1,459,219	16,266,518	15,165,784	-	1,504,332	92%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	75,000	8,357	80,266	43,856	-	(5,266)	107%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	46,809	716	110,527	1,517,710	-	(63,718)	236%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>17,892,659</b>	<b>1,468,292</b>	<b>16,457,311</b>	<b>16,727,350</b>	<b>-</b>	<b>1,435,348</b>	<b>92%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	118,935	7,942	100,314	55,823	961	17,660	85%
Services	1,219,690	253,245	1,129,953	1,357,409	34,778	54,959	95%
Insurance	16,464,575	982,351	12,536,122	13,318,013	9,490	3,918,964	76%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>17,803,200</b>	<b>1,243,538</b>	<b>13,766,389</b>	<b>14,731,245</b>	<b>45,229</b>	<b>3,991,583</b>	<b>78%</b>
<b>Net</b>	<b>89,459</b>	<b>224,754</b>	<b>2,690,923</b>	<b>1,996,106</b>	<b>(45,229)</b>	<b>(2,556,235)</b>	
<b>Cash Balance</b>			<b>9,421,738</b>	<b>6,368,702</b>			

**Fund Purpose:**

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

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

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

For 2017, the City will pay the Wellness Center approx. \$996,000.

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

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

<b>Fund Name</b>	<b>Unemployment Compensation</b>	<b>Fund Number</b>	<b>713</b>
------------------	----------------------------------	--------------------	------------

<b>Fund Type</b>	<b>Internal Service Funds</b>	<b>Date Updated</b>	<b>12/22/2017</b>
------------------	-------------------------------	---------------------	-------------------

<b>Control</b>	<b>City Funds</b>
----------------	-------------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	88,848	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,800	204	2,412	2,322	-	389	86%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,800</b>	<b>204</b>	<b>2,412</b>	<b>91,170</b>	<b>-</b>	<b>389</b>	<b>86%</b>
<b>Expenditures</b>							
Personnel	45,000	3,043	52,023	42,667	-	(7,023)	116%
Supplies	-	-	-	-	-	-	0%
Services	39,105	309	5,599	17,677	11,000	22,506	42%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>84,105</b>	<b>3,352</b>	<b>57,622</b>	<b>60,344</b>	<b>11,000</b>	<b>15,483</b>	<b>82%</b>
<b>Net</b>	<b>(81,305)</b>	<b>(3,149)</b>	<b>(55,211)</b>	<b>30,826</b>	<b>(11,000)</b>	<b>(15,094)</b>	
<b>Cash Balance</b>			<b>231,342</b>	<b>300,109</b>			

**Fund Purpose:**

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

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

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

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

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

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

<b>Fund Name</b>	Firefighters Pension	<b>Fund Number</b>	701
------------------	----------------------	--------------------	-----

<b>Fund Type</b>	Trust Funds	<b>Date Updated</b>	12/18/2017
------------------	-------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	4,920,712	-	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	1,349	2,060	1,933	-	2,440	46%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	1,889	1,889	4,679	-	(1,889)	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>4,925,212</b>	<b>3,238</b>	<b>4,924,661</b>	<b>4,872,884</b>	<b>-</b>	<b>551</b>	<b>100%</b>
<b>Expenditures</b>							
Personnel	5,091,119	376,528	4,237,579	4,742,515	-	853,540	83%
Supplies	200	-	10	27	-	190	5%
Services	6,950	99	3,818	4,098	-	3,132	55%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>5,098,269</b>	<b>376,627</b>	<b>4,241,408</b>	<b>4,746,640</b>	<b>-</b>	<b>856,861</b>	<b>83%</b>
<b>Net</b>	<b>(173,057)</b>	<b>(373,388)</b>	<b>683,253</b>	<b>126,244</b>	<b>-</b>	<b>(856,310)</b>	
<b>Cash Balance</b>			<b>851,069</b>	<b>598,383</b>			

**Fund Purpose:**

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

**Explain Significant Revenue and Expenditure Changes/Variiances 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 2017, the total amount received was \$4,920,712.04. The first payment was received in June in the amount of \$2,461,856.02. The second payment was received in September in the amount of \$2,458,856.02.

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

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

<b>Fund Name</b>	<b>Police Pension</b>	<b>Fund Number</b>	<b>702</b>
------------------	-----------------------	--------------------	------------

<b>Fund Type</b>	<b>Trust Funds</b>	<b>Date Updated</b>	<b>12/14/2017</b>
------------------	--------------------	---------------------	-------------------

<b>Control</b>	<b>City Funds</b>
----------------	-------------------

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	6,204,179	-	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	2,023	4,833	5,086	-	(333)	107%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	15,000	66	14,646	14,482	-	354	98%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>6,223,679</b>	<b>2,089</b>	<b>6,223,659</b>	<b>6,011,318</b>	<b>-</b>	<b>21</b>	<b>100%</b>
<b>Expenditures</b>							
Personnel	6,415,689	506,770	5,624,829	5,860,952	-	790,860	88%
Supplies	800	-	-	67	-	800	0%
Services	7,400	61	3,882	4,073	-	3,518	52%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>6,423,889</b>	<b>506,830</b>	<b>5,628,711</b>	<b>5,865,092</b>	<b>-</b>	<b>795,178</b>	<b>88%</b>
<b>Net</b>	<b>(200,210)</b>	<b>(504,741)</b>	<b>594,947</b>	<b>146,226</b>	<b>-</b>	<b>(795,157)</b>	
<b>Cash Balance</b>			<b>1,387,501</b>	<b>1,303,810</b>			

**Fund Purpose:**

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

**Explain Significant Revenue and Expenditure Changes/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 2017, the total amount received was \$6,204,179.46. The first payment was received in June in the amount of \$3,103,589.73. The second payment was received in September in the amount of \$3,103,589.73.

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

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

<b>Fund Name</b>	City Cemetery	<b>Fund Number</b>	730
------------------	---------------	--------------------	-----

<b>Fund Type</b>	Trust Funds	<b>Date Updated</b>	12/15/2017
------------------	-------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	280	25	267	238	-	13	95%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>280</b>	<b>25</b>	<b>267</b>	<b>238</b>	<b>-</b>	<b>13</b>	<b>95%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	6,000	-	599	-	-	5,401	10%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>6,000</b>	<b>-</b>	<b>599</b>	<b>-</b>	<b>-</b>	<b>5,401</b>	<b>10%</b>
<b>Net</b>	<b>(5,720)</b>	<b>25</b>	<b>(332)</b>	<b>238</b>	<b>-</b>	<b>(5,388)</b>	
<b>Cash Balance</b>			<b>28,471</b>	<b>28,780</b>			

**Fund Purpose:**

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

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

<b>Fund Name</b>	TIF - River West Development Area (Airport)	<b>Fund Number</b>	324
------------------	---	--------------------	-----

<b>Fund Type</b>	Tax Increment Financing Funds	<b>Date Updated</b>	12/22/2017
------------------	-------------------------------	---------------------	------------

<b>Control</b>	Redevelopment Commission Controlled Funds
----------------	---

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	17,808,613	-	8,932,881	9,769,452	-	8,875,732	50%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	394,000	-	394,000	396,000	-	-	100%
Grants/Intergovernmental	243,745	-	244,301	101,185	-	(556)	100%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	243,829	22,582	258,268	257,131	-	(14,439)	106%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	970,202	300	1,091,259	989,018	-	(121,057)	112%
Transfers In	29,000	2,372	25,095	19,472	-	3,905	87%
<b>Total Revenue</b>	<b>19,689,389</b>	<b>25,254</b>	<b>10,945,803</b>	<b>11,532,258</b>	<b>-</b>	<b>8,743,586</b>	<b>56%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	4,810,763	37,953	1,296,545	786,171	2,251,277	1,262,940	74%
Debt Service	8,182,682	-	7,719,016	5,773,171	-	463,666	94%
Capital	26,625,442	423,329	7,345,353	11,018,469	8,810,358	10,469,731	61%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>39,618,887</b>	<b>461,282</b>	<b>16,360,914</b>	<b>17,577,810</b>	<b>11,061,636</b>	<b>12,196,337</b>	<b>69%</b>
<b>Net</b>	<b>(19,929,498)</b>	<b>(436,027)</b>	<b>(5,415,111)</b>	<b>(6,045,552)</b>	<b>(11,061,636)</b>	<b>(3,452,751)</b>	
<b>Cash Balance</b>			<b>27,109,511</b>	<b>27,388,561</b>			

**Fund Purpose:**

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

**Explain Significant Revenue and Expenditure Changes/Variiances 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: \$122K for Berlin Place; \$265K for Chet Waggoner Drive; \$278K for Coal Line Trail; \$837K for Four Winds Field Planning Area Improvements; \$975K for Fire Station #4; \$244K for Ignition Park Infrastructure; \$605K for JMS Building; \$140K LaSalle Building; \$857K Nello; \$105K Olive Street Metronet; \$230K Patel Hotel; \$93K Project Lead the Way; \$57K Southeast Master Plan and \$2.1M for Western Avenue Streetscape.



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

<b>Fund Name</b>	TIF - West Washington	<b>Fund Number</b>	422
------------------	-----------------------	--------------------	-----

<b>Fund Type</b>	Tax Increment Financing Funds	<b>Date Updated</b>	12/22/2017
------------------	-------------------------------	---------------------	------------

<b>Control</b>	Redevelopment Commission Controlled Funds
----------------	---

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	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	1,799	18,808	13,418	-	3,192	85%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>442,000</b>	<b>1,799</b>	<b>216,960</b>	<b>296,227</b>	<b>-</b>	<b>225,040</b>	<b>49%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	3,492	-	3,013	14,082	479	0	100%
Debt Service	-	-	-	-	-	-	0%
Capital	1,424,800	-	69,578	-	444,922	910,300	36%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,428,292</b>	<b>-</b>	<b>72,591</b>	<b>14,082</b>	<b>445,401</b>	<b>910,300</b>	<b>36%</b>
<b>Net</b>	<b>(986,292)</b>	<b>1,799</b>	<b>144,369</b>	<b>282,145</b>	<b>(445,401)</b>	<b>(685,260)</b>	
<b>Cash Balance</b>			<b>2,105,427</b>	<b>1,788,970</b>			

**Fund Purpose:**

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

**Explain Significant Revenue and Expenditure Changes/Variances 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**  
**November 30, 2017**

<b>Fund Name</b>	TIF - Leighton Plaza (Redevelop Retail)	<b>Fund Number</b>	425
------------------	---	--------------------	-----

<b>Fund Type</b>	Tax Increment Financing Funds	<b>Date Updated</b>	12/22/2017
------------------	-------------------------------	---------------------	------------

<b>Control</b>	Redevelopment Commission Controlled Funds
----------------	---

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,706	143	1,542	1,378	-	164	90%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	195,308	11,414	101,826	122,011	-	93,482	52%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>197,014</b>	<b>11,558</b>	<b>103,368</b>	<b>123,389</b>	<b>-</b>	<b>93,646</b>	<b>52%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	10,342	-	7,263	3,689	-	3,079	70%
Services	147,824	9,491	104,866	94,439	-	42,958	71%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	40,850	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>158,166</b>	<b>9,491</b>	<b>112,129</b>	<b>138,979</b>	<b>-</b>	<b>46,037</b>	<b>71%</b>
<b>Net</b>	<b>38,848</b>	<b>2,067</b>	<b>(8,761)</b>	<b>(15,590)</b>	<b>-</b>	<b>47,609</b>	
<b>Cash Balance</b>			<b>178,049</b>	<b>193,226</b>			

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

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

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

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

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

<b>Fund Name</b>	TIF - River East Development Area (NE Dev)	<b>Fund Number</b>	429
------------------	--	--------------------	-----

<b>Fund Type</b>	Tax Increment Financing Funds	<b>Date Updated</b>	12/22/2017
------------------	-------------------------------	---------------------	------------

<b>Control</b>	Redevelopment Commission Controlled Funds
----------------	---

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	3,000,000	-	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	1,400	-	5,950	29%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	72,000	6,817	71,514	64,008	-	486	99%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	156,067	-	156,065	68,401	-	2	100%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>3,236,467</b>	<b>6,817</b>	<b>1,658,075</b>	<b>1,304,788</b>	<b>-</b>	<b>1,578,392</b>	<b>51%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	799,849	25,916	286,520	93,398	237,049	276,279	65%
Debt Service	-	-	-	-	-	-	0%
Capital	9,802,847	-	1,344,240	1,773,874	1,655,546	6,803,061	31%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>10,602,696</b>	<b>25,916</b>	<b>1,630,760</b>	<b>1,867,272</b>	<b>1,892,595</b>	<b>7,079,340</b>	<b>33%</b>
<b>Net</b>	<b>(7,366,229)</b>	<b>(19,100)</b>	<b>27,315</b>	<b>(562,484)</b>	<b>(1,892,595)</b>	<b>(5,500,948)</b>	
<b>Cash Balance</b>			<b>7,902,964</b>	<b>6,998,648</b>			

**Fund Purpose:**

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

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

Due to changes in boundary, this area now includes a portion of South Bend Central Development Area (Fund 420). Capital expenses thus far in 2017 include: \$804K for East Bank CSO Phase V and \$245K for Newman's Center/Armory project. Also, \$149K for Howard Park Ice Rink design services.

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

Projects committed to in 2017 include: East Bank Phase 5 CSO; Howard Park Ice Rink; Howard Park Improvements; Michiana Brick Demolition; Niles/Jefferson Bridge Tunnel; Newman Center Armory; and Perley School (Safe Routes to School); Riverfront Parks & Trails; and Wharf Development.

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

<b>Fund Name</b>	TIF - Southside Development #1	<b>Fund Number</b>	430
<b>Fund Type</b>	Tax Increment Financing Funds	<b>Date Updated</b>	12/22/2017
<b>Control</b>	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	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	5,954	54,963	47,319	-	(6,963)	115%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	1,468,127	-	1,466,348	-	-	1,779	100%
<b>Total Revenue</b>	<b>3,916,127</b>	<b>5,954</b>	<b>2,738,134</b>	<b>1,298,933</b>	<b>-</b>	<b>1,177,993</b>	<b>70%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,411,554	47,895	121,774	252,868	171,390	1,118,390	21%
Debt Service	-	-	-	-	-	-	0%
Capital	5,505,872	-	331,324	3,537,735	535,794	4,638,754	16%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>6,917,426</b>	<b>47,895</b>	<b>453,098</b>	<b>3,790,603</b>	<b>707,185</b>	<b>5,757,143</b>	<b>17%</b>
<b>Net</b>	<b>(3,001,299)</b>	<b>(41,941)</b>	<b>2,285,036</b>	<b>(2,491,670)</b>	<b>(707,185)</b>	<b>(4,579,150)</b>	
<b>Cash Balance</b>			<b>6,906,923</b>	<b>3,603,708</b>			

**Fund Purpose:**

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

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

<b>Fund Name</b>	TIF - Southside Development #3	<b>Fund Number</b>	432
------------------	--------------------------------	--------------------	-----

<b>Fund Type</b>	Tax Increment Financing Funds	<b>Date Updated</b>	12/22/2017
------------------	-------------------------------	---------------------	------------

<b>Control</b>	Redevelopment Commission Controlled Funds
----------------	---

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	8,520	-	8,519	41,500	-	1	100%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>8,520</b>	<b>-</b>	<b>8,519</b>	<b>41,500</b>	<b>-</b>	<b>1</b>	<b>100%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	3,961,668	-	3,961,667	489,503	-	1	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	917,127	-	905,117	-	-	12,010	99%
<b>Total Expenditures</b>	<b>4,878,795</b>	<b>-</b>	<b>4,866,784</b>	<b>489,503</b>	<b>-</b>	<b>12,011</b>	<b>100%</b>
<b>Net</b>	<b>(4,870,275)</b>	<b>-</b>	<b>(4,858,265)</b>	<b>(448,003)</b>	<b>-</b>	<b>(12,010)</b>	
<b>Cash Balance</b>			<b>-</b>	<b>4,854,393</b>			

**Fund Purpose:**

This fund was used to pay debt service.

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

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

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

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

<b>Fund Name</b>	TIF - Douglas Road	<b>Fund Number</b>	435
------------------	--------------------	--------------------	-----

<b>Fund Type</b>	Tax Increment Financing Funds	<b>Date Updated</b>	12/22/2017
------------------	-------------------------------	---------------------	------------

<b>Control</b>	Redevelopment Commission Controlled Funds
----------------	---

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	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	34	784	1,081	-	316	71%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>328,208</b>	<b>34</b>	<b>219,064</b>	<b>232,370</b>	<b>-</b>	<b>109,144</b>	<b>67%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	8,608	-	116	100	4,200	4,292	50%
Debt Service	335,608	-	335,608	341,188	-	-	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>344,216</b>	<b>-</b>	<b>335,724</b>	<b>341,288</b>	<b>4,200</b>	<b>4,292</b>	<b>99%</b>
<b>Net</b>	<b>(16,008)</b>	<b>34</b>	<b>(116,660)</b>	<b>(108,918)</b>	<b>(4,200)</b>	<b>104,852</b>	
<b>Cash Balance</b>			<b>40,074</b>	<b>42,747</b>			

**Fund Purpose:**

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

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

<b>Fund Name</b>	TIF - River East Residential (NE Res)	<b>Fund Number</b>	436
------------------	---------------------------------------	--------------------	-----

<b>Fund Type</b>	Tax Increment Financing Funds	<b>Date Updated</b>	12/22/2017
------------------	-------------------------------	---------------------	------------

<b>Control</b>	Redevelopment Commission Controlled Funds
----------------	---

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	3,298,403	-	2,320,321	2,061,402	-	978,082	70%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	210,999	-	-	0%
Interest Earnings	2,500	-	442	2,109	-	2,058	18%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>3,300,903</b>	<b>-</b>	<b>2,320,763</b>	<b>2,274,510</b>	<b>-</b>	<b>980,140</b>	<b>70%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	263,901	-	1,331	1,100	-	262,570	1%
Debt Service	3,166,330	500	3,165,753	3,368,178	-	577	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,430,231</b>	<b>500</b>	<b>3,167,084</b>	<b>3,369,278</b>	<b>-</b>	<b>263,147</b>	<b>92%</b>
<b>Net</b>	<b>(129,328)</b>	<b>(500)</b>	<b>(846,321)</b>	<b>(1,094,768)</b>	<b>-</b>	<b>716,993</b>	
<b>Cash Balance</b>			<b>1,550,032</b>	<b>525,250</b>			

**Fund Purpose:**

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

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

<b>Fund Name</b>	Redevelopment General	<b>Fund Number</b>	433
------------------	-----------------------	--------------------	-----

<b>Fund Type</b>	Redevelopment Funds	<b>Date Updated</b>	12/22/2017
------------------	---------------------	---------------------	------------

<b>Control</b>	Redevelopment Commission Controlled Funds
----------------	---

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	135	6	72	73	-	63	53%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>135</b>	<b>6</b>	<b>72</b>	<b>73</b>	<b>-</b>	<b>63</b>	<b>53%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	4,500	-	1,133	329	-	3,367	25%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>4,500</b>	<b>-</b>	<b>1,133</b>	<b>329</b>	<b>-</b>	<b>3,367</b>	<b>25%</b>
<b>Net</b>	<b>(4,365)</b>	<b>6</b>	<b>(1,061)</b>	<b>(256)</b>	<b>-</b>	<b>(3,304)</b>	
<b>Cash Balance</b>			<b>7,392</b>	<b>8,775</b>			

**Fund Purpose:**

This fund's sole expenditure is for general legal fees for DCI.

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

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



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

<b>Fund Name</b>	Certified Technology Park	<b>Fund Number</b>	439
------------------	---------------------------	--------------------	-----

<b>Fund Type</b>	Redevelopment Funds	<b>Date Updated</b>	12/22/2017
------------------	---------------------	---------------------	------------

<b>Control</b>	Redevelopment Commission Controlled Funds
----------------	---

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	252,625	-	252,625	-	-	-	100%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	50,000	523	10,046	18,315	-	39,954	20%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>302,625</b>	<b>523</b>	<b>262,671</b>	<b>18,315</b>	<b>-</b>	<b>39,954</b>	<b>87%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	2,200,000	-	1,800,000	142,913	-	400,000	82%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,200,000</b>	<b>-</b>	<b>1,800,000</b>	<b>142,913</b>	<b>-</b>	<b>400,000</b>	<b>82%</b>
<b>Net</b>	<b>(1,897,375)</b>	<b>523</b>	<b>(1,537,329)</b>	<b>(124,598)</b>	<b>-</b>	<b>(360,046)</b>	
<b>Cash Balance</b>			<b>613,094</b>	<b>2,148,709</b>			

**Fund Purpose:**

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

**Explain Significant Revenue and Expenditure Changes/Variances 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  
November 30, 2017**

<b>Fund Name</b>	<b>Airport Urban Enterprise Zone</b>	<b>Fund Number</b>	<b>454</b>
------------------	--------------------------------------	--------------------	------------

<b>Fund Type</b>	<b>Redevelopment Funds</b>	<b>Date Updated</b>	<b>12/22/2017</b>
------------------	----------------------------	---------------------	-------------------

<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>
----------------	--

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	3,900	330	3,549	3,169	-	351	91%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>3,900</b>	<b>330</b>	<b>3,549</b>	<b>3,169</b>	<b>-</b>	<b>351</b>	<b>91%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	50,000	-	-	-	-	50,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>0%</b>
<b>Net</b>	<b>(46,100)</b>	<b>330</b>	<b>3,549</b>	<b>3,169</b>	<b>-</b>	<b>(49,649)</b>	
<b>Cash Balance</b>			<b>386,645</b>	<b>382,790</b>			

**Fund Purpose:**

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

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

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

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

<b>Fund Name</b>	Industrial Revolving Fund	<b>Fund Number</b>	754
------------------	---------------------------	--------------------	-----

<b>Fund Type</b>	Redevelopment Funds	<b>Date Updated</b>	12/22/2017
------------------	---------------------	---------------------	------------

<b>Control</b>	Redevelopment Commission Controlled Funds
----------------	---

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	192,000	-	108,518	-	-	83,482	57%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	31,824	-	17,034	-	-	14,790	54%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>223,824</b>	<b>-</b>	<b>125,552</b>	<b>-</b>	<b>-</b>	<b>98,272</b>	<b>56%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	142,000	-	75,425	-	-	66,575	53%
Debt Service	15,000	-	9,761	-	-	5,239	65%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>157,000</b>	<b>-</b>	<b>85,186</b>	<b>-</b>	<b>-</b>	<b>71,814</b>	<b>54%</b>
<b>Net</b>	<b>66,824</b>	<b>-</b>	<b>40,366</b>	<b>-</b>	<b>-</b>	<b>26,458</b>	
<b>Cash Balance</b>			<b>2,879,898</b>	<b>-</b>			

**Fund Purpose:**

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

**Accounting Methodology:**

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

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

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

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

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

<b>Fund Name</b>	Redevelopment Bond - Airport Taxable	<b>Fund Number</b>	315
------------------	--------------------------------------	--------------------	-----

<b>Fund Type</b>	Debt Service Funds	<b>Date Updated</b>	12/22/2017
------------------	--------------------	---------------------	------------

<b>Control</b>	Redevelopment Commission Controlled Funds
----------------	---

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	14,000	888	9,582	8,641	-	4,418	68%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>14,000</b>	<b>888</b>	<b>9,582</b>	<b>8,641</b>	<b>-</b>	<b>4,418</b>	<b>68%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	14,000	888	9,390	7,291	-	4,610	67%
<b>Total Expenditures</b>	<b>14,000</b>	<b>888</b>	<b>9,390</b>	<b>7,291</b>	<b>-</b>	<b>4,610</b>	<b>67%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>192</b>	<b>1,351</b>	<b>-</b>	<b>(192)</b>	
<b>Cash Balance</b>			<b>1,038,904</b>	<b>1,038,904</b>			

**Fund Purpose:**

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

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

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

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

<b>Fund Name</b>	Coveleski Debt Service Reserve	<b>Fund Number</b>	317
<b>Fund Type</b>	Debt Service Funds	<b>Date Updated</b>	12/22/2017
<b>Control</b>	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	5,000	442	4,748	4,239	-	252	95%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,000</b>	<b>442</b>	<b>4,748</b>	<b>4,239</b>	<b>-</b>	<b>252</b>	<b>95%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>5,000</b>	<b>442</b>	<b>4,748</b>	<b>4,239</b>	<b>-</b>	<b>252</b>	<b>95%</b>
<b>Cash Balance</b>			<b>517,215</b>	<b>512,058</b>			

**Fund Purpose:**

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

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

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

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

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

<b>Fund Name</b>	Redevelopment Bond - Palais Royale	<b>Fund Number</b>	328
------------------	------------------------------------	--------------------	-----

<b>Fund Type</b>	Debt Service Funds	<b>Date Updated</b>	12/22/2017
------------------	--------------------	---------------------	------------

<b>Control</b>	Redevelopment Commission Controlled Funds
----------------	---

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	20,000	1,484	16,025	14,438	-	3,975	80%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>20,000</b>	<b>1,484</b>	<b>16,025</b>	<b>14,438</b>	<b>-</b>	<b>3,975</b>	<b>80%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	15,000	1,484	15,704	12,182	-	(704)	105%
<b>Total Expenditures</b>	<b>15,000</b>	<b>1,484</b>	<b>15,704</b>	<b>12,182</b>	<b>-</b>	<b>(704)</b>	<b>105%</b>
<b>Net</b>	<b>5,000</b>	<b>-</b>	<b>320</b>	<b>2,257</b>	<b>-</b>	<b>4,680</b>	
<b>Cash Balance</b>			<b>1,735,840</b>	<b>1,735,840</b>			

**Fund Purpose:**

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

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

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

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

<b>Fund Name</b>	South Bend Redevelopment Authority	<b>Fund Number</b>	752
------------------	------------------------------------	--------------------	-----

<b>Fund Type</b>	Debt Service Funds	<b>Date Updated</b>	12/22/2017
------------------	--------------------	---------------------	------------

<b>Control</b>	Redevelopment Commission Controlled Funds
----------------	---

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,500	265	3,122	-	-	(622)	125%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	3,866,169	196,500	3,887,000	-	-	(20,831)	101%
<b>Total Revenue</b>	<b>3,868,669</b>	<b>196,765</b>	<b>3,890,122</b>	<b>-</b>	<b>-</b>	<b>(21,453)</b>	<b>101%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	3,868,164	-	3,826,263	-	-	41,901	99%
Capital	-	-	-	-	-	-	0%
Transfers Out	735,241	-	735,240	-	-	1	100%
<b>Total Expenditures</b>	<b>4,603,405</b>	<b>-</b>	<b>4,561,503</b>	<b>-</b>	<b>-</b>	<b>41,902</b>	<b>99%</b>
<b>Net</b>	<b>(734,736)</b>	<b>196,765</b>	<b>(671,381)</b>	<b>-</b>	<b>-</b>	<b>(63,355)</b>	
<b>Cash Balance</b>			<b>561,388</b>	<b>-</b>			

**Fund Purpose:**

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

**Accounting Methodology:**

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

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

<b>Fund Name</b>	<b>Smart Streets Debt Service</b>	<b>Fund Number</b>	<b>756</b>
<b>Fund Type</b>	<b>Debt Service Funds</b>	<b>Date Updated</b>	<b>12/22/2017</b>
<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,500	282	2,700	-	-	(200)	108%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	854,784	-	856,500	-	-	(1,716)	100%
<b>Total Revenue</b>	<b>857,284</b>	<b>282</b>	<b>859,200</b>	<b>-</b>	<b>-</b>	<b>(1,916)</b>	<b>100%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	1,252,284	-	1,249,569	-	-	2,715	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,252,284</b>	<b>-</b>	<b>1,249,569</b>	<b>-</b>	<b>-</b>	<b>2,715</b>	<b>100%</b>
<b>Net</b>	<b>(395,000)</b>	<b>282</b>	<b>(390,369)</b>	<b>-</b>	<b>-</b>	<b>(4,631)</b>	
<b>Cash Balance</b>			<b>1,718,071</b>	<b>-</b>			

**Fund Purpose:**

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

**Accounting Methodology:**

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

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

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

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



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

<b>Fund Name</b>	<b>Erskine Village Debt Service</b>	<b>Fund Number</b>	<b>758</b>
------------------	-------------------------------------	--------------------	------------

<b>Fund Type</b>	<b>Debt Service Funds</b>	<b>Date Updated</b>	<b>12/22/2017</b>
------------------	---------------------------	---------------------	-------------------

<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>
----------------	--

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

**Fund Purpose:**

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

**Accounting Methodology:**

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

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

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

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

<b>Fund Name</b>	Eddy Street Commons Capital	<b>Fund Number</b>	759
------------------	-----------------------------	--------------------	-----

<b>Fund Type</b>	Capital & Debt Service Funds	<b>Date Updated</b>	12/22/2017
------------------	------------------------------	---------------------	------------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	22,500,000	-	22,500,000	-	-	-	100%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>22,500,000</b>	<b>-</b>	<b>22,500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	396,250	-	-	(396,250)	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>396,250</b>	<b>-</b>	<b>-</b>	<b>(396,250)</b>	<b>0%</b>
<b>Net</b>	<b>22,500,000</b>	<b>-</b>	<b>22,103,750</b>	<b>-</b>	<b>-</b>	<b>396,250</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>22,103,750</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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/Variiances 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**  
**November 30, 2017**

<b>Fund Name</b>	Eddy Street Commons Debt Service	<b>Fund Number</b>	760
<b>Fund Type</b>	Capital & Debt Service Funds	<b>Date Updated</b>	12/22/2017
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	700	411	644	-	-	56	92%
Bond Proceeds	2,500,000	-	2,500,000	-	-	-	100%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,500,700</b>	<b>411</b>	<b>2,500,644</b>	<b>-</b>	<b>-</b>	<b>56</b>	<b>100%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>2,500,700</b>	<b>411</b>	<b>2,500,644</b>	<b>-</b>	<b>-</b>	<b>56</b>	
<b>Cash Balance</b>			<b>2,500,644</b>	<b>-</b>			

**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 their 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/Variiances 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:**