



**Period Ending:** February 28, 2017

**Issued By:** Administration/Finance

# **City of South Bend**

## **Monthly Departmental Financial Report**

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### **Distribution**

Mayor	Pete Buttigieg
Chief of Staff	James Mueller
Deputy Chief of Staff	Suzanna Fritzberg
Common Council	
Department Heads	
Fiscal Officers	
Controller	John Murphy
Deputy City Controller	Jennifer Hockenhull
Director of Treasury	Rahman Johnson
Sr Budget Analyst	Amy O'Connor

**February 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 18<sup>th</sup> 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 February 28, 2017, total revenue for the year was \$43,104,406, 13% of estimated revenue. As of February 29, 2016, total revenue received was \$33,517,173 within the same funds. Property taxes are received in June and December each year and are budgeted at \$75,958,124 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 February 2017, the City received a \$1 million Community Crossings grant from INDOT.

As of February 28, 2017, total expenditures were \$56,094,757 and outstanding encumbrances were \$38,093,451, a total of \$94,188,207 which represents 24% 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 14% of the amended expenditure budget at the end of the period. Total expenditures, excluding encumbrances, were \$49,238,028 as of February 29, 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 John Murphy, City Controller (574) 235-7678, or Jennifer Hockenull, Deputy City Controller (574) 235-9822.

**City of South Bend**  
**Monthly Department Financial Report**  
**REVENUE SUMMARY**  
**February 28, 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>58,587,268</b>	<b>1,371,784</b>	<b>2,615,976</b>	<b>2,122,170</b>	<b>55,971,292</b>	<b>4%</b>
<b>Special Revenue</b>							
	102 Rainy Day	60,000	7,773	15,417	17,573	44,583	26%
	103 Excess Levy	-	-	-	7	-	0%
	201 Parks & Recreation	13,801,132	467,728	503,166	219,680	13,297,966	4%
	202 Motor Vehicle Highway	9,934,110	1,223,876	1,541,749	1,403,673	8,392,361	16%
	203 Recreation Nonreverting	1,381,787	75,021	150,702	146,373	1,231,085	11%
	209 Studebaker-Oliver Reverting Grants	104,000	626	25,868	6,735	78,132	25%
	210 Economic Development State Grants	73,512	268	510	18,038	73,002	1%
	211 Department of Community Investment (DCI)	2,291,309	394,129	404,877	532,209	1,886,432	18%
	212 Dept of Community Investment Grants	3,348,000	201,138	605,166	433,008	2,742,834	18%
	216 Police State Seizures	36,000	3,136	13,412	15,494	22,588	37%
	217 Gift, Donation, Bequest	18,800	1,097	51,996	146	(33,196)	277%
	218 Police Curfew Violations	1,000	35	44	87	956	4%
	219 Unsafe Building	793,757	152,225	164,153	398,194	629,604	21%
	220 Law Enforcement Continuing Education	221,500	16,002	47,610	58,149	173,890	21%
	221 Landlord Registration	1,000	270	2,530	-	(1,530)	253%
	227 Loss Recovery	1,000	741	1,471	2,262	(471)	147%
	249 Public Safety LOIT	7,473,618	622,745	1,245,725	1,133,050	6,227,893	17%
	251 Local Roads & Streets	1,344,000	88,499	195,326	421,238	1,148,674	15%
	257 LOIT Special Distribution	1,318,000	6,605	6,605	-	1,311,395	1%
	258 Human Rights Federal Grant	165,040	4,790	96,287	125,501	68,753	58%
	265 Local Road & Bridge Grant	-	1,000,000	1,000,000	-	(1,000,000)	0%
	271 Eastrace Waterway	-	1	2	3	(2)	0%
	273 Morris PAC / Palais Royale Marketing	18,300	582	617	1,311	17,683	3%
	280 Police Block Grants	-	3	6	8	(6)	0%
	281 Economic Develop Commission-Revenue Bonds	200	21	42	55	158	21%
	289 HAZMAT	10,000	20	40	65	9,960	0%
	291 Indiana River Rescue	45,500	16,307	16,421	16,989	29,079	36%
	292 Police Grants	-	-	-	-	-	0%
	294 Regional Police Academy	22,500	4,561	10,017	15,495	12,483	45%
	295 COPS MORE Grant	92,000	36,332	37,386	9,305	54,614	41%
	299 Police Federal Drug Enforcement	32,000	162	311	209	31,689	1%
	404 County Option Income Tax	10,680,407	879,279	1,792,592	1,835,416	8,887,815	17%
	408 Economic Development Income Tax	11,733,257	1,981,678	3,023,137	1,768,975	8,710,120	26%
	410 Urban Development Action Grant	6,110	416	860	1,335	5,250	14%
	655 Project Release	444,556	37,428	74,878	74,889	369,678	17%
	705 Police K-9 Unit	2,020	2	4	8	2,016	0%
<b>Special Revenue Total</b>		<b>65,454,415</b>	<b>7,223,496</b>	<b>11,028,927</b>	<b>8,655,480</b>	<b>54,425,488</b>	<b>17%</b>
<b>City Debt Service</b>							
	313 Football Hall of Fame Debt Service	938,228	6	56	18,686	938,172	0%
	755 South Bend Building Corp	2,643,214	1,326,786	1,326,786	-	1,316,428	50%
	757 Parks Bond Debt Service	391,482	65,162	65,162	-	326,320	17%
<b>City Debt Service Total</b>		<b>3,972,924</b>	<b>1,391,954</b>	<b>1,392,005</b>	<b>18,686</b>	<b>2,580,919</b>	<b>35%</b>
<b>Capital Project</b>							
	377 Professional Sports Development	732,000	318	80,865	221,294	651,135	11%
	401 Coveleski Stadium Capital	40,200	69	137	167	40,063	0%
	403 Zoo Endowment	200	38	76	100	124	38%
	405 Park Nonreverting Capital	339,850	174	4,740	1,370	335,110	1%
	406 Cumulative Capital Development	476,500	436	793	9,930	475,707	0%
	407 Cumulative Capital Improvement	435,000	294	150,560	150,647	284,440	35%
	412 Major Moves Construction	1,502,472	598,393	600,167	590,953	902,305	40%
	416 Morris Performing Arts Center Capital	104,000	12,664	13,100	8,821	90,900	13%
	434 Community Revitalization Enhancement District	-	-	-	101	-	0%
	450 Palais Royale Historic Preservation	17,100	187	2,094	2,271	15,006	12%
	677 Football Hall of Fame Capital	5,000	378	750	1,017	4,250	15%
<b>Capital Project Total</b>		<b>3,652,322</b>	<b>612,952</b>	<b>853,283</b>	<b>986,670</b>	<b>2,799,039</b>	<b>23%</b>
<b>Enterprise</b>							
	287 Emergency Medical Services Capital	1,285,000	1,801,174	1,803,900	1,312,957	(518,900)	140%
	288 Emergency Medical Services Operating	6,350,012	557,555	739,542	974,737	5,610,470	12%
	600 Consolidated Building Fund	3,968,666	642,017	751,812	758,782	3,216,854	19%
	601 Parking Garages	1,097,311	78,453	199,054	175,208	898,257	18%
	610 Solid Waste Operations	5,782,675	471,682	917,613	865,787	4,865,062	16%
	611 Solid Waste Capital	835,813	240	419	251,036	835,394	0%
	620 Water Works Operations	17,519,334	1,099,554	2,227,335	2,173,103	15,291,999	13%
	622 Water Works Capital	15,000	1,950	3,892	5,823	11,108	26%
	624 Water Works Customer Deposit	15,000	1,174	2,333	3,055	12,667	16%
	625 Water Works Sinking	2,054,891	164,289	329,113	341,581	1,725,778	16%
	626 Water Works Bond Reserve	16,000	1,073	2,227	3,250	13,773	14%
	629 Water Works Reserve Operations & Maintenance	97,500	1,895	155,016	231,975	(57,516)	159%
	640 Sewer Repair Insurance	621,788	54,328	109,269	107,285	512,519	18%
	641 Sewage Works Operations	37,171,904	3,147,125	6,369,664	5,997,024	30,802,240	17%
	642 Sewage Works Capital	4,487,000	404,555	410,026	17,620	4,076,974	9%
	643 Sewage Works Reserve Operations & Maint.	53,721	3,535	7,015	904,153	46,706	13%
	649 Sewage Sinking	9,177,024	1,184	764,378	1,524,111	8,412,646	8%
	653 Sewage Debt Service Reserve	4,400	955	955	25	3,445	22%
	659 Sewer Bond 2011	-	39	80	469	(80)	0%
	661 Sewer Bond 2012	50,000	2,201	4,580	28,135	45,420	9%
	664 2013A Cost of Issuance Fund	-	-	-	9	-	0%
	666 2015 Sewer Bond Issuance	-	-	-	81	-	0%
	670 Century Center	4,194,311	211,677	1,122,607	1,187,093	3,071,704	27%
	671 Century Center Capital	750	66	140	164	610	19%
	672 Century Center Energy Conservation Debt Svc	192,297	4	9	8	192,288	0%
<b>Enterprise Total</b>		<b>94,990,397</b>	<b>8,646,725</b>	<b>15,920,982</b>	<b>16,863,472</b>	<b>79,069,415</b>	<b>17%</b>
<b>Internal Service</b>							
	222 Central Services	8,308,569	688,080	1,364,066	1,233,040	6,944,503	16%
	224 Central Services Capital	287,600	72	157	382	287,443	0%
	226 Liability Insurance	3,557,591	282,599	529,897	390,641	3,027,694	15%
	278 Take Home Vehicle Police	126,200	575	1,136	19,197	125,064	1%

**City of South Bend**  
**Monthly Department Financial Report**  
**REVENUE SUMMARY**  
**February 28, 2017**

Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
	279 311 Call Center	5,197,431	430,621	861,242	77,979	4,336,189	17%
	711 Self-Funded Employee Benefits	17,795,850	1,463,664	2,974,818	2,753,292	14,821,032	17%
	713 Unemployment Compensation	83,000	214	431	2,282	82,569	1%
<b>Internal Service Total</b>		<b>35,356,241</b>	<b>2,865,824</b>	<b>5,731,747</b>	<b>4,476,813</b>	<b>29,624,494</b>	<b>16%</b>
<b>Trust &amp; Agency</b>							
	701 Firefighters Pension	5,217,138	84	419	1,061	5,216,719	0%
	702 Police Pension	6,136,500	1,224	3,610	2,462	6,132,890	0%
	730 City Cemetery	200	22	44	58	156	22%
	750 Equipment/Vehicle Leasing	5,500,000	298	298	-	5,499,702	0%
	751 Parks Bond Capital	7,500	369	369	-	7,131	5%
	753 Smart Streets Bond Capital	17,000	604	604	-	16,396	4%
<b>Trust &amp; Agency Total</b>		<b>16,878,338</b>	<b>2,600</b>	<b>5,344</b>	<b>3,580</b>	<b>16,872,994</b>	<b>0%</b>
<b>City Funds Total</b>		<b>278,891,905</b>	<b>22,115,337</b>	<b>37,548,263</b>	<b>33,126,872</b>	<b>241,343,642</b>	<b>13%</b>
<b>Redevelopment Commission Controlled Funds</b>							
<b>Tax Increment Financing</b>							
	324 TIF - River West Development Area (Airport)	22,763,295	118,077	197,053	101,661	22,566,242	1%
	422 TIF - West Washington	436,000	1,497	2,908	3,029	433,092	1%
	425 TIF - Leighton Plaza (Redevelop Retail)	197,014	14,196	24,663	22,153	172,351	13%
	429 TIF - River East Development Area (NE Dev)	3,057,000	6,699	12,626	15,244	3,044,374	0%
	430 TIF - Southside Development #1	3,881,127	564,649	567,757	12,174	3,313,370	15%
	432 TIF - Southside Development #3	6,000	3,484	7,130	10,603	(1,130)	119%
	435 TIF - Douglas Road	327,858	120	197	289	327,661	0%
	436 TIF - River East Residential (NE Res)	3,300,903	-	442	213,108	3,300,461	0%
<b>Tax Increment Financing Total</b>		<b>33,969,197</b>	<b>708,721</b>	<b>812,775</b>	<b>378,262</b>	<b>33,156,422</b>	<b>2%</b>
<b>Redevelopment</b>							
	433 Redevelopment General	135	6	13	18	122	10%
	439 Certified Technology Park	-	1,641	3,255	4,625	(3,255)	0%
	454 Airport Urban Enterprise Zone	3,900	292	580	767	3,320	15%
	754 Industrial Revolving Fund	210,000	-	-	-	210,000	0%
<b>Redevelopment Total</b>		<b>214,035</b>	<b>1,940</b>	<b>3,848</b>	<b>5,410</b>	<b>210,187</b>	<b>2%</b>
<b>Debt Service</b>							
	315 Redevelopment Bond - Airport Taxable	14,000	792	1,572	2,098	12,428	11%
	317 Coveleski Debt Service Reserve	5,000	391	776	1,027	4,224	16%
	328 Redevelopment Bond - Palais Royale	15,000	1,323	2,627	3,505	12,374	18%
	752 South Bend Redevelopment Authority	3,868,169	772,669	772,669	-	3,095,500	20%
	756 Smart Streets Debt Service	855,784	179	179	-	855,605	0%
	758 Erskine Village Debt Service	3,960,668	3,961,697	3,961,697	-	(1,029)	100%
<b>Debt Service Total</b>		<b>8,718,621</b>	<b>4,737,051</b>	<b>4,739,519</b>	<b>6,630</b>	<b>3,979,102</b>	<b>54%</b>
<b>Redevelopment Commission Controlled Funds Total</b>		<b>42,901,853</b>	<b>5,447,712</b>	<b>5,556,142</b>	<b>390,301</b>	<b>37,345,711</b>	<b>13%</b>
<b>Grand Total</b>		<b>321,793,758</b>	<b>27,563,049</b>	<b>43,104,406</b>	<b>33,517,173</b>	<b>278,689,352</b>	<b>13%</b>

**City of South Bend  
Monthly Department Financial Report  
EXPENDITURE SUMMARY  
February 28, 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	57,926	116,935	110,889	119	755,870	13%
	101-0104 311 Call Center	-	-	-	1,629	-	-	0%
	101-0201 City Clerk	536,216	43,206	81,656	62,546	50,867	403,693	25%
	101-0301 Common Council	571,148	49,728	83,179	101,524	55,040	432,929	24%
	101-0302 WNIT Contract	43,000	-	-	-	43,000	-	100%
	101-0401 Administration & Finance	2,476,351	178,933	363,211	272,593	81,060	2,032,080	18%
	101-0404 Morris Performing Arts Center	1,271,039	80,199	154,930	160,131	14,801	1,101,307	13%
	101-0405 Palais Royale	530,200	30,061	55,060	85,311	12,400	462,740	13%
	101-0501 Legal Department	1,158,567	86,783	174,368	152,189	47,103	937,096	19%
	101-0602 Engineering	1,445,157	88,219	169,955	152,456	63,668	1,211,535	16%
	101-0801 Police Department	29,668,433	2,081,566	4,483,368	3,676,250	984,200	24,200,865	18%
	101-0901 Fire Department	20,968,466	1,525,036	3,111,930	2,756,238	281,180	17,575,356	16%
	101-1008 Human Rights	425,805	40,148	77,969	59,082	11,493	336,343	21%
	101-1201 Code Enforcement	-	-	-	202,164	-	-	0%
	<b>General Fund Total</b>	<b>59,967,305</b>	<b>4,261,804</b>	<b>8,872,560</b>	<b>7,793,003</b>	<b>1,644,931</b>	<b>49,449,814</b>	<b>18%</b>
<b>Special Revenue</b>								
	102 Rainy Day	-	-	-	-	-	-	0%
	103 Excess Levy	-	-	-	3,648	-	-	0%
	201 Parks & Recreation	13,659,970	795,318	1,952,498	1,454,952	612,142	11,095,330	19%
	202 Motor Vehicle Highway	11,565,531	555,615	1,625,569	1,487,911	527,972	9,411,990	19%
	203 Recreation Nonreverting	1,599,683	47,722	99,200	92,606	192,517	1,307,966	18%
	209 Studebaker-Oliver Reverting Grants	539,393	4,592	75,294	23,232	364,099	100,000	81%
	210 Economic Development State Grants	509,757	-	-	1,462,492	437,745	72,012	86%
	211 Department of Community Investment (DCI)	2,650,376	171,937	369,255	377,158	31,632	2,249,489	15%
	212 Dept of Community Investment Grants	5,455,838	100,654	675,826	372,358	1,751,734	3,028,278	44%
	216 Police State Seizures	36,000	-	-	-	-	36,000	0%
	217 Gift, Donation, Bequest	38,700	900	72,900	-	-	(34,200)	188%
	218 Police Curfew Violations	1,000	-	-	-	-	1,000	0%
	219 Unsafe Building	902,746	43,005	123,341	14,797	307,466	471,940	48%
	220 Law Enforcement Continuing Education	788,422	19,978	64,609	52,728	241,762	482,051	39%
	221 Landlord Registration	1,000	5	10	-	-	990	1%
	227 Loss Recovery	598,675	3,345	3,345	3,208	170,330	425,000	29%
	249 Public Safety LOIT	7,462,645	487,781	954,027	1,014,278	-	6,508,618	13%
	251 Local Roads & Streets	2,086,544	4,801	214,800	216,660	374,173	1,497,571	28%
	257 LOIT Special Distribution	2,757,457	21,991	43,351	-	584,106	2,130,000	23%
	258 Human Rights Federal Grant	201,773	3,192	20,292	25,260	20,171	161,310	20%
	271 Eastrace Waterway	1,367	-	-	-	-	1,367	0%
	273 Morris PAC / Palais Royale Marketing	21,675	-	2,798	-	878	18,000	17%
	280 Police Block Grants	-	-	-	-	-	-	0%
	281 Economic Develop Commission-Revenue Bonds	-	-	-	-	-	-	0%
	289 HAZMAT	10,431	255	685	-	-	9,746	7%
	291 Indiana River Rescue	89,349	231	1,674	2,511	18,990	68,685	23%
	292 Police Grants	10,805	1,266	4,062	12,638	6,743	-	100%
	294 Regional Police Academy	22,500	283	445	301	-	22,055	2%
	295 COPS MORE Grant	155,467	3,436	14,416	4,746	62,355	78,696	49%
	299 Police Federal Drug Enforcement	196,337	23,096	34,337	1,290	13,200	148,800	24%
	404 County Option Income Tax	11,921,593	1,270,520	2,443,159	2,898,030	1,147,977	8,330,457	30%
	408 Economic Development Income Tax	11,501,484	1,928,675	2,625,768	2,252,628	2,313,796	6,561,920	43%
	410 Urban Development Action Grant	126,144	-	30,702	146,068	-	95,442	24%
	655 Project Relief	525,416	90,567	105,617	17,223	-	419,799	20%
	705 Police K-9 Unit	2,020	-	-	-	-	2,020	0%
	<b>Special Revenue Total</b>	<b>75,440,098</b>	<b>5,579,164</b>	<b>11,557,976</b>	<b>11,936,720</b>	<b>9,179,788</b>	<b>54,702,332</b>	<b>27%</b>
<b>City Debt Service</b>								
	313 Football Hall of Fame Debt Service	1,268,999	-	635,000	636,000	-	633,999	50%
	755 South Bend Building Corp	2,643,214	-	-	-	-	2,643,214	0%
	757 Parks Bond Debt Service	391,482	-	-	-	-	391,482	0%
	<b>City Debt Service Total</b>	<b>4,303,695</b>	<b>-</b>	<b>635,000</b>	<b>636,000</b>	<b>-</b>	<b>3,668,695</b>	<b>15%</b>
<b>Capital Project</b>								
	377 Professional Sports Development	827,955	800	468,440	473,088	-	359,515	57%
	401 Coveleski Stadium Capital	30,000	-	-	22,000	3,684	26,316	12%
	403 Zoo Endowment	49,688	-	-	-	-	49,688	0%
	405 Park Nonreverting Capital	228,024	17,251	63,125	-	47,111	117,789	48%
	406 Cumulative Capital Development	476,500	27,896	140,546	112,650	-	335,954	29%
	407 Cumulative Capital Improvement	372,250	-	185,125	184,125	-	187,125	50%
	412 Major Moves Construction	2,470,708	-	543	312,605	1,575,786	894,380	64%
	416 Morris Performing Arts Center Capital	106,144	-	408	10,464	10,592	95,144	10%
	434 Community Revitalization Enhancement District	-	-	-	-	-	-	0%
	450 Palais Royale Historic Preservation	5,000	-	-	-	-	5,000	0%
	677 Football Hall of Fame Capital	81,091	14,859	18,725	20,477	8,555	53,811	34%
	<b>Capital Project Total</b>	<b>4,647,360</b>	<b>60,805</b>	<b>876,912</b>	<b>1,135,409</b>	<b>1,645,728</b>	<b>2,124,721</b>	<b>54%</b>
<b>Enterprise</b>								
	287 Emergency Medical Services Capital	2,700,377	150,604	386,396	-	1,382,717	931,264	66%
	288 Emergency Medical Services Operating	5,980,914	356,431	795,032	952,398	60,974	5,124,909	14%
	600 Consolidated Building Fund	3,777,820	253,180	560,077	582,013	70,163	3,147,508	17%
	601 Parking Garages	1,247,254	54,648	104,932	117,638	252,384	889,937	29%
	610 Solid Waste Operations	5,662,910	312,159	801,782	1,018,151	307,142	4,553,986	20%
	611 Solid Waste Capital	1,135,613	146,712	433,613	251,115	-	702,000	38%
	620 Water Works Operations	17,727,254	1,298,388	2,760,222	2,583,488	878,302	14,088,730	21%
	622 Water Works Capital	1,414,466	177,777	289,715	-	132,751	992,000	30%
	624 Water Works Customer Deposit	15,000	1,174	2,048	1,087	-	12,952	14%
	625 Water Works Sinking	2,054,891	289	1,104	565	-	2,053,787	0%
	626 Water Works Bond Reserve	16,000	-	-	-	-	16,000	0%
	629 Water Works Reserve Operations & Maintenance	23,000	1,895	3,289	1,608	-	19,711	14%
	640 Sewer Repair Insurance	534,509	46,390	94,790	57,071	33,299	406,420	24%
	641 Sewage Works Operations	44,542,335	2,036,979	5,068,628	5,679,409	3,425,044	36,048,663	19%
	642 Sewage Works Capital	7,640,455	387,989	1,686,317	688,430	2,124,903	3,829,234	50%
	643 Sewage Works Reserve Operations & Maint.	30,000	3,535	6,160	2,646	-	23,840	21%
	649 Sewage Sinking	9,163,754	500	1,500	1,850	-	9,162,254	0%

**City of South Bend**  
**Monthly Department Financial Report**  
**EXPENDITURE SUMMARY**  
**February 28, 2017**

Fund Type	Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget
	653 Sewage Debt Service Reserve	-	-	-	-	-	-	0%
	659 Sewer Bond 2011	11,617	-	-	-	11,617	-	100%
	661 Sewer Bond 2012	3,010,364	166,950	169,950	1,261,739	1,840,414	1,000,000	67%
	664 2013A Cost of Issuance Fund	-	-	-	-	-	-	0%
	666 2015 Sewer Bond Issuance	-	-	-	2,500	-	-	0%
	670 Century Center	4,194,310	349,477	631,504	640,098	-	3,562,806	15%
	671 Century Center Capital	-	-	-	-	-	-	0%
	672 Century Center Energy Conservation Debt Svc	192,297	-	-	-	-	192,297	0%
<b>Enterprise Total</b>		<b>111,075,140</b>	<b>5,745,077</b>	<b>13,797,059</b>	<b>13,841,805</b>	<b>10,519,712</b>	<b>86,758,370</b>	<b>22%</b>
<b>Internal Service</b>								
	222 Central Services	8,554,643	648,645	1,378,997	1,175,486	2,736,341	4,439,304	48%
	224 Central Services Capital	326,025	4,009	14,585	23,369	30,403	281,038	14%
	226 Liability Insurance	3,587,586	128,412	356,688	334,089	111,637	3,119,261	13%
	278 Take Home Vehicle Police	10,000	972	972	53	-	9,028	10%
	279 311 Call Center	5,205,034	207,081	532,410	77,979	561,033	4,111,590	21%
	711 Self-Funded Employee Benefits	17,803,200	1,343,141	2,403,227	2,437,671	947,946	14,452,027	19%
	713 Unemployment Compensation	84,105	8,041	14,079	9,315	11,000	59,026	30%
<b>Internal Service Total</b>		<b>35,570,593</b>	<b>2,340,301</b>	<b>4,700,958</b>	<b>4,057,961</b>	<b>4,398,360</b>	<b>26,471,275</b>	<b>26%</b>
<b>Trust &amp; Agency</b>								
	701 Firefighters Pension	5,098,269	396,509	784,964	829,191	3,000	4,310,305	15%
	702 Police Pension	6,423,889	511,187	1,024,240	1,044,901	3,000	5,396,649	16%
	730 City Cemetery	6,000	-	-	-	-	6,000	0%
	750 Equipment/Vehicle Leasing	5,500,000	983,042	983,042	-	-	4,516,958	18%
	751 Parks Bond Capital	3,500,000	63,156	63,156	-	-	3,436,844	2%
	753 Smart Streets Bond Capital	10,000,000	986,652	986,652	-	-	9,013,348	10%
<b>Trust &amp; Agency Total</b>		<b>30,528,158</b>	<b>2,940,545</b>	<b>3,842,053</b>	<b>1,874,092</b>	<b>6,000</b>	<b>26,680,105</b>	<b>13%</b>
<b>City Funds Total</b>		<b>321,532,349</b>	<b>20,927,696</b>	<b>44,282,517</b>	<b>41,274,991</b>	<b>27,394,519</b>	<b>249,855,311</b>	<b>22%</b>
<b>Redevelopment Commission Controlled Funds</b>								
<b>Tax Increment Financing</b>								
	324 TIF - River West Development Area (Airport)	37,618,887	123,050	4,471,448	5,518,560	7,249,704	25,897,735	31%
	422 TIF - West Washington	1,428,292	-	-	3,366	303,284	1,125,008	21%
	425 TIF - Leighton Plaza (Redevelop Retail)	158,166	9,302	14,443	9,330	-	143,723	9%
	429 TIF - River East Development Area (NE Dev)	10,602,696	45,644	72,788	85,611	2,453,574	8,076,335	24%
	430 TIF - Southside Development #1	6,917,426	12,530	158,654	154,250	688,170	6,070,602	12%
	432 TIF - Southside Development #3	4,848,795	-	3,961,667	365,835	-	887,128	82%
	435 TIF - Douglas Road	344,216	150,000	150,000	140,000	4,200	190,016	45%
	436 TIF - River East Residential (NE Res)	3,430,231	446,589	1,683,089	1,684,089	-	1,747,142	49%
<b>Tax Increment Financing Total</b>		<b>65,348,709</b>	<b>787,115</b>	<b>10,512,088</b>	<b>7,961,041</b>	<b>10,698,931</b>	<b>44,137,689</b>	<b>32%</b>
<b>Redevelopment</b>								
	433 Redevelopment General	4,500	-	-	-	-	4,500	0%
	439 Certified Technology Park	-	-	-	-	-	-	0%
	454 Airport Urban Enterprise Zone	50,000	-	-	-	-	50,000	0%
	754 Industrial Revolving Fund	157,000	-	-	-	-	157,000	0%
<b>Redevelopment Total</b>		<b>211,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>211,500</b>	<b>0%</b>
<b>Debt Service</b>								
	315 Redevelopment Bond - Airport Taxable	14,000	792	1,380	747	-	12,620	10%
	317 Coveleski Debt Service Reserve	-	-	-	-	-	-	0%
	328 Redevelopment Bond - Palais Royale	15,000	1,323	2,306	1,248	-	12,694	15%
	752 South Bend Redevelopment Authority	3,868,169	735,236	735,236	-	-	3,132,933	19%
	756 Smart Streets Debt Service	855,784	-	-	-	-	855,784	0%
	758 Erskine Village Debt Service	4,521,668	561,229	561,229	-	-	3,960,439	12%
<b>Debt Service Total</b>		<b>9,274,621</b>	<b>1,298,580</b>	<b>1,300,151</b>	<b>1,996</b>	<b>-</b>	<b>7,974,470</b>	<b>14%</b>
<b>Redevelopment Commission Controlled Funds Total</b>		<b>74,834,830</b>	<b>2,085,695</b>	<b>11,812,239</b>	<b>7,963,037</b>	<b>10,698,931</b>	<b>52,323,659</b>	<b>30%</b>
<b>Grand Total</b>		<b>396,367,179</b>	<b>23,013,391</b>	<b>56,094,757</b>	<b>49,238,028</b>	<b>38,093,451</b>	<b>302,178,971</b>	<b>24%</b>

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Mayor's Office	<b>Month</b>	February
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<b>Fund/Department Number</b>	101-0101	<b>Date Updated</b>	3/15/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	872,323	57,926	116,935	110,689	-	755,388	13%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	600	-	-	200	-	600	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>872,923</b>	<b>57,926</b>	<b>116,935</b>	<b>110,889</b>	<b>-</b>	<b>755,988</b>	<b>13%</b>
<b>Expenditures</b>							
Personnel	704,849	46,386	92,122	95,051	-	612,727	13%
Supplies	3,119	-	167	682	119	2,833	9%
Services	164,955	11,393	24,499	15,009	-	140,456	15%
Debt Service	-	147	147	147	-	(147)	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>872,923</b>	<b>57,926</b>	<b>116,935</b>	<b>110,889</b>	<b>119</b>	<b>755,870</b>	<b>13%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(119)</b>	<b>119</b>	
<b>Cash Balance</b>							

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

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

Expenditures are in line with budgeted expectations for 2017.

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

There are no capital projects budgeted for 2017.

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	311 Call Center	<b>Month</b>	February
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<b>Fund/Department Number</b>	101-0104	<b>Date Updated</b>	3/17/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	-	-	-	1,629	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	1,629	-	-	0%
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	1,629	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	-	-	-	1,629	-	-	0%
<b>Net</b>	-	-	-	-	-	-	-
<b>Cash Balance</b>							

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

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

As of January 1, 2016, the 311 Call Center is now in its own internal service fund, Fund 279. There is no budget in 2017. In 2016, the only budgeted items were remaining encumbrances from 2015--purchase orders that hadn't been invoiced by the vendors yet.

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



## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	City Clerk	<b>Month</b>	February
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<b>Fund/Department Number</b>	101-0201	<b>Date Updated</b>	3/15/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	536,216	43,206	81,656	62,546	-	454,560	15%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>536,216</b>	<b>43,206</b>	<b>81,656</b>	<b>62,546</b>	<b>-</b>	<b>454,560</b>	<b>15%</b>
<b>Expenditures</b>							
Personnel	349,234	25,037	49,668	54,008	-	299,566	14%
Supplies	7,800	178	422	2,437	3,000	4,378	44%
Services	179,182	17,990	31,567	6,101	47,867	99,749	44%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>536,216</b>	<b>43,206</b>	<b>81,656</b>	<b>62,546</b>	<b>50,867</b>	<b>403,693</b>	<b>25%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(50,867)</b>	<b>50,867</b>	
<b>Cash Balance</b>			-	-			

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

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

The Clerk's Office encumbered funds for the new Legislative Research Center, which accounts for the significant expenditures in January.

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

This year, no capital projects have been budgeted.

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Common Council	<b>Month</b>	February
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<b>Fund/Department Number</b>	101-0301	<b>Date Updated</b>	3/15/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	571,148	49,728	83,179	101,524	-	487,969	15%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>571,148</b>	<b>49,728</b>	<b>83,179</b>	<b>101,524</b>	<b>-</b>	<b>487,969</b>	<b>15%</b>
<b>Expenditures</b>							
Personnel	304,402	22,607	45,584	42,132	-	258,818	15%
Supplies	4,503	21	18	5,108	467	4,017	11%
Services	262,243	27,100	37,577	54,283	54,573	170,093	35%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>571,148</b>	<b>49,728</b>	<b>83,179</b>	<b>101,524</b>	<b>55,040</b>	<b>432,929</b>	<b>24%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(55,040)</b>	<b>55,040</b>	
<b>Cash Balance</b>			<b>-</b>	<b>-</b>			

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

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

There are nine (9) Council Members. Last year, expenditures higher than normal in the services category due to unforeseen legal expenses.

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

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	WNIT Contract	<b>Month</b>	February
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<b>Fund/Department Number</b>	101-0302	<b>Date Updated</b>	3/17/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	43,000	-	-	-	-	43,000	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	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>-</b>	<b>-</b>	<b>-</b>	<b>43,000</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	43,000	-	-	-	43,000	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>43,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>43,000</b>	<b>-</b>	<b>100%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(43,000)</b>	<b>43,000</b>	
<b>Cash Balance</b>			-	-			

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

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

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

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

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Administration & Finance	<b>Month</b>	February
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<b>Fund/Department Number</b>	101-0401	<b>Date Updated</b>	3/17/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	2,464,301	178,933	350,957	259,045	-	2,113,344	14%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	12,050	-	12,254	13,548	-	(204)	102%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,476,351</b>	<b>178,933</b>	<b>363,211</b>	<b>272,593</b>	<b>-</b>	<b>2,113,140</b>	<b>15%</b>
<b>Expenditures</b>							
Personnel	2,053,815	142,199	291,086	252,984	-	1,762,729	14%
Supplies	25,158	2,097	4,590	3,249	8,778	11,790	53%
Services	392,299	34,219	66,266	15,717	72,282	253,751	35%
Debt Service	5,079	418	1,269	643	-	3,810	25%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,476,351</b>	<b>178,933</b>	<b>363,211</b>	<b>272,593</b>	<b>81,060</b>	<b>2,032,080</b>	<b>18%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(81,060)</b>	<b>81,060</b>	
<b>Cash Balance</b>							

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

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

The largest encumbrances for services is related to an outstanding contract for diversity consulting.

Currently, the Director of Human Resources position and a HR Generalist position are vacant.

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

None

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Morris Performing Arts Center	<b>Month</b>	February
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<b>Fund/Department Number</b>	101-0404	<b>Date Updated</b>	3/16/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	306,039	(6,534)	57,309	104,032	-	248,730	19%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	958,000	84,491	94,577	56,099	-	863,423	10%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	7,000	2,243	3,044	-	-	3,956	43%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,271,039</b>	<b>80,199</b>	<b>154,930</b>	<b>160,131</b>	<b>-</b>	<b>1,116,109</b>	<b>12%</b>
<b>Expenditures</b>							
Personnel	510,299	41,951	86,340	114,037	-	423,959	17%
Supplies	7,697	316	2,569	1,192	2,286	2,842	63%
Services	753,043	37,931	66,021	44,902	12,515	674,507	10%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,271,039</b>	<b>80,199</b>	<b>154,930</b>	<b>160,131</b>	<b>14,801</b>	<b>1,101,307</b>	<b>13%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(14,801)</b>	<b>14,801</b>	
<b>Cash Balance</b>							

<b>Staffing</b>		
Full Time	6.60	6.00
Part-Time /Seasonal/Temporary	4.00	4.00
<b>Total</b>	<b>10.60</b>	<b>10.00</b>

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

During 2016, one employee retired - the (budgeted .60) position was not filled.  
Starting with 2017, the position of Executive Administrative Assistant was replaced with Operations Manager.

**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. There are no Capital Expenses / Projects budgeted this year.

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Palais Royale	<b>Month</b>	February
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<b>Fund/Department Number</b>	101-0405	<b>Date Updated</b>	3/16/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	171,298	20,716	19,450	69,523	-	139,448	11%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	339,072	9,245	33,616	14,993	-	305,456	10%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	19,830	100	1,994	795	-	17,836	10%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>530,200</b>	<b>30,061</b>	<b>55,060</b>	<b>85,311</b>	<b>-</b>	<b>462,740</b>	<b>10%</b>
<b>Expenditures</b>							
Personnel	142,131	11,035	21,963	41,361	-	120,168	15%
Supplies	3,398	-	794	7,639	1,204	1,400	59%
Services	384,671	19,026	32,303	36,311	11,197	341,171	11%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>530,200</b>	<b>30,061</b>	<b>55,060</b>	<b>85,311</b>	<b>12,400</b>	<b>462,740</b>	<b>13%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(12,400)</b>	<b>-</b>	
<b>Cash Balance</b>			<b>-</b>	<b>-</b>			

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

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

One employee in a Full Time position is in FMLA.  
 A temporary part time employee was hired to help with the day to day operations and event set up, tear down, while the Full Time Position is in FMLA. During 2016, one employee retired - the (budgeted .40) position was not filled.

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

No Capital expenditures budgeted for 2016.

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Legal Department	<b>Month</b>	February
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<b>Fund/Department Number</b>	101-0501	<b>Date Updated</b>	3/17/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	1,083,190	86,783	155,893	152,189	-	927,297	14%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	75,377	-	18,475	-	-	56,902	25%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,158,567</b>	<b>86,783</b>	<b>174,368</b>	<b>152,189</b>	<b>-</b>	<b>984,199</b>	<b>15%</b>
<b>Expenditures</b>							
Personnel	968,368	74,798	151,604	146,385	-	816,764	16%
Supplies	5,977	-	164	247	3,063	2,750	54%
Services	182,950	11,667	22,282	5,240	44,040	116,628	36%
Debt Service	1,272	318	318	318	-	954	25%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,158,567</b>	<b>86,783</b>	<b>174,368</b>	<b>152,189</b>	<b>47,103</b>	<b>937,096</b>	<b>19%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(47,103)</b>	<b>47,103</b>	
<b>Cash Balance</b>							

<b>Staffing</b>		
Full Time	10.00	10.00
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>10.00</b>	<b>10.00</b>

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

Spending appears to be on track with budgeted figures. Encumbrances are related to the office remodel project to be completed early 2017.

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

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Engineering</b>	<b>Month</b>	<b>February</b>
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<b>Fund/Department Number</b>	<b>101-0602</b>	<b>Date Updated</b>	<b>3/14/2017</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue				-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	100,000	7,275	39,322	-	-	60,678	39%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	217,337	-	-	34,024	-	217,337	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>317,337</b>	<b>7,275</b>	<b>39,322</b>	<b>34,024</b>	<b>-</b>	<b>278,015</b>	<b>12%</b>
<b>Expenditures</b>							
Personnel	841,636	46,785	91,305	96,462	260	750,071	11%
Supplies	34,113	990	4,974	18,398	5,139	24,000	30%
Services	541,300	34,542	62,094	33,519	58,269	420,937	22%
Debt Service	28,108	5,902	11,581	4,076	-	16,527	41%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,445,157</b>	<b>88,219</b>	<b>169,955</b>	<b>152,456</b>	<b>63,668</b>	<b>1,211,535</b>	<b>16%</b>
<b>Net</b>	<b>(1,127,820)</b>	<b>(80,944)</b>	<b>(130,633)</b>	<b>(118,432)</b>	<b>(63,668)</b>	<b>(933,520)</b>	
<b>Cash Balance</b>			-	-			

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

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

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

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

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



## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Police Department	<b>Month</b>	February
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<b>Fund/Department Number</b>	101-0801	<b>Date Updated</b>	3/15/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	29,341,933	2,066,415	4,433,608	3,574,217	-	24,908,325	15%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	7,500	-	-	-	-	7,500	0%
Other Income	319,000	15,151	49,760	102,033	-	269,240	16%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>29,668,433</b>	<b>2,081,566</b>	<b>4,483,368</b>	<b>3,676,250</b>	<b>-</b>	<b>25,185,065</b>	<b>15%</b>
<b>Expenditures</b>							
Personnel	23,671,143	1,717,463	3,521,454	3,321,434	-	20,149,689	15%
Supplies	1,231,776	14,622	67,442	36,742	935,820	228,514	81%
Services	4,685,514	349,045	821,952	316,979	48,380	3,815,182	19%
Debt Service	80,000	436	72,520	1,095	-	7,480	91%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>29,668,433</b>	<b>2,081,566</b>	<b>4,483,368</b>	<b>3,676,250</b>	<b>984,200</b>	<b>24,200,865</b>	<b>18%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(984,200)</b>	<b>984,200</b>	
<b>Cash Balance</b>							

<b>Staffing</b>		
Full Time	248.00	247.00
Part-Time /Seasonal/Temporary	60.00	24.00
<b>Total</b>	<b>308.00</b>	<b>271.00</b>

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

This fund includes the expenditures for 204 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 \$924,025 encumbrance amount for Supplies is the cost of replacing video cameras for patrol vehicles.

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

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Fire Department</b>				<b>Month</b>	<b>February</b>
<b>Fund/Department Number</b>	<b>101-0901</b>				<b>Date Updated</b>	<b>3/13/2017</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/Non-Dept Revenue	20,966,966	1,487,049	3,069,557	2,745,454		17,897,409	15%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	500	-	-	749	-	500	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,000	37,987	42,373	10,035	-	(41,373)	4237%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>20,968,466</b>	<b>1,525,036</b>	<b>3,111,930</b>	<b>2,756,238</b>	<b>-</b>	<b>17,856,536</b>	<b>15%</b>
<b>Expenditures</b>							
Personnel	17,624,592	1,260,919	2,576,148	2,475,921	15,208	15,033,235	15%
Supplies	502,435	17,176	53,626	35,887	82,153	366,656	27%
Services	2,841,439	246,941	482,156	244,430	183,818	2,175,464	23%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>20,968,466</b>	<b>1,525,036</b>	<b>3,111,930</b>	<b>2,756,238</b>	<b>281,180</b>	<b>17,575,356</b>	<b>16%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(281,180)</b>	<b>281,180</b>	
<b>Cash Balance</b>							

  

<b>Staffing</b>		
Full Time	180.00	181.00
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>180.00</b>	<b>181.00</b>

  

**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. In February, the Fire Department received an insurance reimbursement for a fire truck accident caused by a commercial vehicle.

  

**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 Fund 287.

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Human Rights	<b>Month</b>	February
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<b>Fund/Department Number</b>	101-1008	<b>Date Updated</b>	3/15/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	371,226	40,148	77,969	59,082	-	293,257	21%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>371,226</b>	<b>40,148</b>	<b>77,969</b>	<b>59,082</b>	<b>-</b>	<b>293,257</b>	<b>21%</b>
<b>Expenditures</b>							
Personnel	294,036	30,399	58,157	45,031	-	235,879	20%
Supplies	1,037	-	146	240	500	391	62%
Services	130,732	9,749	19,666	13,812	10,993	100,073	23%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>425,805</b>	<b>40,148</b>	<b>77,969</b>	<b>59,082</b>	<b>11,493</b>	<b>336,343</b>	<b>21%</b>
<b>Net</b>	<b>(54,579)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(11,493)</b>	<b>(43,086)</b>	
<b>Cash Balance</b>			-	-			

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

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

Expenditures are consistent with normal operating costs.

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

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Code Enforcement	<b>Month</b>	February
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<b>Fund/Department Number</b>	101-1201	<b>Date Updated</b>	3/17/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	-	-	-	202,164	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	<b>202,164</b>	-	-	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	202,164	-	-	0%
<b>Total Expenditures</b>	-	-	-	<b>202,164</b>	-	-	<b>0%</b>
<b>Net</b>	-	-	-	-	-	-	-
<b>Cash Balance</b>							

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

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

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

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

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Rainy Day	<b>Month</b>	February
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<b>Fund/Department Number</b>	102	<b>Date Updated</b>	3/15/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	60,000	7,773	15,417	17,573	-	44,583	26%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>60,000</b>	<b>7,773</b>	<b>15,417</b>	<b>17,573</b>	<b>-</b>	<b>44,583</b>	<b>26%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>60,000</b>	<b>7,773</b>	<b>15,417</b>	<b>17,573</b>	<b>-</b>	<b>44,583</b>	
<b>Cash Balance</b>			<b>10,199,790</b>	<b>8,709,680</b>			

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

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

No expenditures are budgeted in this fund. 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 Spending on Capital Projects Below:**

N/A

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Excess Levy</b>	<b>Month</b>	<b>February</b>
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<b>Fund/Department Number</b>	<b>103</b>	<b>Date Updated</b>	<b>3/15/2017</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	7	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	7	-	-	0%
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	3,648	-	-	0%
<b>Total Expenditures</b>	-	-	-	3,648	-	-	0%
<b>Net</b>	-	-	-	(3,641)	-	-	-
<b>Cash Balance</b>	-		-	25			

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

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

This fund was closed in August 2016.

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

N/A

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Parks &amp; Recreation</b>				<b>Month</b>	<b>February</b>	
<b>Fund/Department Number</b>	<b>201</b>				<b>Date Updated</b>	<b>3/14/2017</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	7,878,000	-	-	-	-	7,878,000	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	2,085,007	353,752	353,752	154,378	-	1,731,255	17%
Grants/Intergovernmental	315,650	-	-	-	-	315,650	0%
Charges for Services	2,728,197	6,947	11,607	40,073	-	2,716,590	0%
Interest Earnings	10,000	2,822	5,014	7,369	-	4,986	50%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	25,000	-	-	(25,000)	0%
Other Income	158,931	4,207	7,793	17,861	-	151,138	5%
Transfers In	625,347	100,000	100,000	-	-	525,347	16%
<b>Total Revenue</b>	<b>13,801,132</b>	<b>467,728</b>	<b>503,166</b>	<b>219,680</b>	<b>-</b>	<b>13,297,966</b>	<b>4%</b>
<b>Expenditures</b>							
Personnel	8,194,663	520,377	1,049,844	998,205	-	7,144,819	13%
Supplies	1,371,541	43,609	89,720	115,823	361,141	920,681	33%
Services	3,721,075	229,329	783,742	320,924	249,701	2,687,632	28%
Debt Service	279,691	2,003	29,192	19,999	1,301	249,198	11%
Capital	-	-	-	-	-	-	0%
Transfers Out	93,000	-	-	-	-	93,000	0%
<b>Total Expenditures</b>	<b>13,659,970</b>	<b>795,318</b>	<b>1,952,498</b>	<b>1,454,952</b>	<b>612,142</b>	<b>11,095,330</b>	<b>19%</b>
<b>Net</b>	<b>141,162</b>	<b>(327,590)</b>	<b>(1,449,331)</b>	<b>(1,235,272)</b>	<b>(612,142)</b>	<b>2,202,636</b>	
<b>Cash Balance</b>			<b>3,065,251</b>	<b>2,707,919</b>			
<b>Staffing</b>							
Full Time	90.00	93.00					
Part-Time /Seasonal/Temporary	na	43.00					
<b>Total</b>	<b>90.00</b>	<b>136.00</b>					
<b>Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:</b>							
<p>Fund 201 accounts for the operation of Venues, Parks and Arts (VPA) that are predominantly taxpayer funded. For operations that are funded by user fees, please see Fund 203. There are six divisions within the department: Administration, Maintenance, Golf, Recreation, Greenhouse, and Graffiti. Part time staffing is individuals, not FTEs. Property tax and other tax revenues are received in June and December of the year. Charges for Services include intra-City charges such as site mowing and graffiti removal. In 2017, the VPA Maintenance department has assumed responsibility for maintenance of the Morris/Palais building and will receive revenue via a Service Maintenance Agreement, valued at \$398K.</p> <p>The Cash Balance of this fund is slightly lower than recommended, per the City Cash Reserve Policy, at 22.4% of expected expenditures. The Policy recommends a minimum balance of 25%.</p>							
<b>Explain Significant Spending on Capital Projects Below:</b>							
<p>VPA's capital needs are being addressed through a bond that was issued in 2015. Please see Fund 751 for details.</p>							

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Motor Vehicle Highway</b>	<b>Month</b>	<b>February</b>
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<b>Fund/Department Number</b>	<b>202</b>	<b>Date Updated</b>	<b>3/14/2017</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	5,650,000	228,154	502,153	508,856	-	5,147,847	9%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	289,427	-	38,698	43,963	-	250,729	13%
Interest Earnings	21,813	4,478	9,370	10,723	-	12,443	43%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	7,896	-	285	1,882	-	7,611	4%
Transfers In	3,964,974	991,244	991,244	838,250	-	2,973,731	25%
<b>Total Revenue</b>	<b>9,934,110</b>	<b>1,223,876</b>	<b>1,541,749</b>	<b>1,403,673</b>	<b>-</b>	<b>8,392,361</b>	<b>16%</b>
<b>Expenditures</b>							
Personnel	4,585,702	307,901	641,784	650,044	-	3,943,918	14%
Supplies	2,639,357	80,519	308,899	305,989	248,699	2,081,759	21%
Services	3,544,927	167,195	465,274	411,105	279,273	2,800,380	21%
Debt Service	775,545	-	209,612	81,314	-	565,933	27%
Capital	20,000	-	-	39,458	-	20,000	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>11,565,531</b>	<b>555,615</b>	<b>1,625,569</b>	<b>1,487,911</b>	<b>527,972</b>	<b>9,411,990</b>	<b>19%</b>
<b>Net</b>	<b>(1,631,421)</b>	<b>668,261</b>	<b>(83,820)</b>	<b>(84,237)</b>	<b>(527,972)</b>	<b>(1,019,629)</b>	
<b>Cash Balance</b>			<b>6,103,630</b>	<b>5,194,722</b>			

<b>Staffing</b>		
Full Time	53.77	51.77
Part-Time /Seasonal/Temporary	6.06	2.62
<b>Total</b>	<b>59.83</b>	<b>54.39</b>

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

This fund includes the following departments: Streets, Traffic & Lighting, and Curb & Sidewalk. 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.

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



## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Recreation Nonreverting	<b>Month</b>	February
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<b>Fund/Department Number</b>	203	<b>Date Updated</b>	3/13/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,365,787	74,361	147,968	144,670	-	1,217,819	11%
Interest Earnings	6,000	660	1,265	1,676	-	4,735	21%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	10,000	-	1,469	26	-	8,531	15%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,381,787</b>	<b>75,021</b>	<b>150,702</b>	<b>146,373</b>	<b>-</b>	<b>1,231,085</b>	<b>11%</b>
<b>Expenditures</b>							
Personnel	571,393	21,089	43,831	54,076	-	527,562	8%
Supplies	326,289	5,251	11,854	13,243	93,845	220,590	32%
Services	587,001	21,382	43,515	25,287	98,673	444,814	24%
Debt Service	-	-	-	-	-	-	0%
Capital	115,000	-	-	-	-	115,000	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,599,683</b>	<b>47,722</b>	<b>99,200</b>	<b>92,606</b>	<b>192,517</b>	<b>1,307,966</b>	<b>18%</b>
<b>Net</b>	<b>(217,896)</b>	<b>27,299</b>	<b>51,502</b>	<b>53,767</b>	<b>(192,517)</b>	<b>(76,881)</b>	
<b>Cash Balance</b>			<b>865,730</b>	<b>875,834</b>			

<b>Staffing</b>		
Full Time	1.00	1.00
Part-Time /Seasonal/Temporary	-	32.00
<b>Total</b>	<b>1.00</b>	<b>33.00</b>

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

This fund accounts for Parks and Recreation programs and events that are self funded through user fees. Registration for spring program, classes and softball leagues began in February. Part time employees are individuals, not FTEs.

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

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Stuebaker-Oliver Reverting Grants	<b>Month</b>	February
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<b>Fund/Department Number</b>	209	<b>Date Updated</b>	3/16/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	24,604	4,500	-	(24,604)	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,000	626	1,264	2,235	-	2,736	32%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	100,000	-	-	-	-	100,000	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>104,000</b>	<b>626</b>	<b>25,868</b>	<b>6,735</b>	<b>-</b>	<b>78,132</b>	<b>25%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	539,393	4,592	75,294	23,232	364,099	100,000	81%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>539,393</b>	<b>4,592</b>	<b>75,294</b>	<b>23,232</b>	<b>364,099</b>	<b>100,000</b>	<b>81%</b>
<b>Net</b>	<b>(435,393)</b>	<b>(3,966)</b>	<b>(49,426)</b>	<b>(16,497)</b>	<b>(364,099)</b>	<b>(21,868)</b>	
<b>Cash Balance</b>			<b>805,659</b>	<b>1,090,704</b>			

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

**Explain Significant Revenue, Expenditure and Staffing 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.

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

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Economic Development State Grants	<b>Month</b>	February
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<b>Fund/Department Number</b>	210	<b>Date Updated</b>	3/16/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	9,851	268	510	2,878	-	9,341	5%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	63,661	-	-	15,160	-	63,661	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>73,512</b>	<b>268</b>	<b>510</b>	<b>18,038</b>	<b>-</b>	<b>73,002</b>	<b>1%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	185,120	-	-	604,022	185,120	-	100%
Debt Service	72,012	-	-	-	-	72,012	0%
Capital	252,625	-	-	858,470	252,625	-	100%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>509,757</b>	<b>-</b>	<b>-</b>	<b>1,462,492</b>	<b>437,745</b>	<b>72,012</b>	<b>86%</b>
<b>Net</b>	<b>(436,245)</b>	<b>268</b>	<b>510</b>	<b>(1,444,454)</b>	<b>(437,745)</b>	<b>990</b>	
<b>Cash Balance</b>			<b>351,505</b>	<b>(1,284,098)</b>			

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

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

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

Capital expenditures shown here are for the ND Turbo Project.

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Department of Community Investment (DCI)</b>	<b>Month</b>	<b>February</b>
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<b>Fund/Department Number</b>	<b>211</b>	<b>Date Updated</b>	<b>3/16/2017</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	316,000	12,407	22,075	36,085	-	293,925	7%
Grants/Intergovernmental	440,636	-	-	-	-	440,636	0%
Charges for Services	2,000	120	120	-	-	1,880	6%
Interest Earnings	10,000	934	2,014	2,287	-	7,986	20%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	1,428	-	-	0%
Transfers In	1,522,673	380,668	380,668	492,410	-	1,142,005	25%
<b>Total Revenue</b>	<b>2,291,309</b>	<b>394,129</b>	<b>404,877</b>	<b>532,209</b>	<b>-</b>	<b>1,886,432</b>	<b>18%</b>
<b>Expenditures</b>							
Personnel	1,948,112	128,880	265,405	312,110	-	1,682,707	14%
Supplies	26,356	805	1,444	2,366	3,519	21,393	19%
Services	675,908	42,252	102,405	62,681	28,113	545,390	19%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,650,376</b>	<b>171,937</b>	<b>369,255</b>	<b>377,158</b>	<b>31,632</b>	<b>2,249,489</b>	<b>15%</b>
<b>Net</b>	<b>(359,067)</b>	<b>222,192</b>	<b>35,623</b>	<b>155,052</b>	<b>(31,632)</b>	<b>(363,057)</b>	
<b>Cash Balance</b>			<b>1,398,769</b>	<b>1,277,612</b>			

### Staffing

Full Time	25.00	22.00
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>25.00</b>	<b>22.00</b>

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

Fund covers operations of the Department of Community Investment. Transfers In come from EDIT on a quarterly basis. One position filled in March. Search continues for the Executive Director and one Analyst position also vacant @ 2/28/17. One director position will be vacant by end of March.

### Explain Significant Spending on Capital Projects Below:

We bought a new van for property inspection work in 2016.

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Dept of Community Investment Grants	<b>Month</b>	February
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<b>Fund/Department Number</b>	212	<b>Date Updated</b>	3/16/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	3,148,000	200,229	535,806	428,053	-	2,612,194	17%
Charges for Services	1,000	-	20	30	-	980	2%
Interest Earnings	2,000	90	181	826	-	1,819	9%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	197,000	819	69,158	4,099	-	127,842	35%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>3,348,000</b>	<b>201,138</b>	<b>605,166</b>	<b>433,008</b>	<b>-</b>	<b>2,742,834</b>	<b>18%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Grants	5,455,838	100,654	675,826	371,858	1,751,734	3,028,278	44%
Transfers Out	-	-	-	500	-	-	0%
<b>Total Expenditures</b>	<b>5,455,838</b>	<b>100,654</b>	<b>675,826</b>	<b>372,358</b>	<b>1,751,734</b>	<b>3,028,278</b>	<b>44%</b>
<b>Net</b>	<b>(2,107,838)</b>	<b>100,485</b>	<b>(70,661)</b>	<b>60,650</b>	<b>(1,751,734)</b>	<b>(285,443)</b>	
<b>Cash Balance</b>			<b>244,362</b>	<b>614,109</b>			

### Staffing

Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	-	-

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

This fund covers multiple federal grants--Community Development Block Grant; Emergency Solutions Grant; Shelter Plus Care; Neighborhood Stabilization Project, etc. 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:

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Police State Seizures	<b>Month</b>	February
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<b>Fund/Department Number</b>	216	<b>Date Updated</b>	3/15/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	35,000	2,962	13,076	15,083	-	21,924	37%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,000	174	336	411	-	664	34%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>36,000</b>	<b>3,136</b>	<b>13,412</b>	<b>15,494</b>	<b>-</b>	<b>22,588</b>	<b>37%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	36,000	-	-	-	-	36,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>36,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,000</b>	<b>0%</b>
<b>Net</b>	<b>-</b>	<b>3,136</b>	<b>13,412</b>	<b>15,494</b>	<b>-</b>	<b>(13,412)</b>	
<b>Cash Balance</b>			<b>231,017</b>	<b>215,232</b>			

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

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

Revenue stream is not a steady flow. It is dependent upon the processing and release of funds from the State for seized assets in drug activities. Expenditures are to be used to support the Police Departments effort to combat drug activity.

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

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Gift, Donation, Bequest</b>	<b>Month</b>	<b>February</b>
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<b>Fund/Department Number</b>	<b>217</b>	<b>Date Updated</b>	<b>3/16/2017</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	800	57	141	131	-	659	18%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	18,000	1,040	51,856	15	-	(33,856)	288%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>18,800</b>	<b>1,097</b>	<b>51,996</b>	<b>146</b>	<b>-</b>	<b>(33,196)</b>	<b>277%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	8,700	-	-	-	-	8,700	0%
Services	30,000	900	72,900	-	-	(42,900)	243%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>38,700</b>	<b>900</b>	<b>72,900</b>	<b>-</b>	<b>-</b>	<b>(34,200)</b>	<b>188%</b>
<b>Net</b>	<b>(19,900)</b>	<b>197</b>	<b>(20,904)</b>	<b>146</b>	<b>-</b>	<b>1,004</b>	
<b>Cash Balance</b>			<b>95,870</b>	<b>65,019</b>			

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

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

This fund is being used to pay for the new sculpture of Dr. Martin Luther King Jr and Father Theodore Hesburgh. The sculpture will be located in Leighton Plaza in downtown South Bend.

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

None

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Police Curfew Violations	<b>Month</b>	February
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<b>Fund/Department Number</b>	218	<b>Date Updated</b>	3/15/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	900	25	25	63	-	875	3%
Interest Earnings	100	10	19	25	-	81	19%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,000</b>	<b>35</b>	<b>44</b>	<b>87</b>	<b>-</b>	<b>956</b>	<b>4%</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>35</b>	<b>44</b>	<b>87</b>	<b>-</b>	<b>(44)</b>	
<b>Cash Balance</b>			<b>12,607</b>	<b>12,325</b>			

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

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

This fund was established to collect curfew and prostitution fines. Expenditures are used for Police activities and training.

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



## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Unsafe Building</b>	<b>Month</b>	<b>February</b>
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<b>Fund/Department Number</b>	<b>219</b>	<b>Date Updated</b>	<b>3/14/2017</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	214,000	7,286	19,214	57,761	-	194,786	9%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	579,757	144,939	144,939	340,433	-	434,818	25%
<b>Total Revenue</b>	<b>793,757</b>	<b>152,225</b>	<b>164,153</b>	<b>398,194</b>	<b>-</b>	<b>629,604</b>	<b>21%</b>
<b>Expenditures</b>							
Personnel	273,536	21,356	44,020	-	-	229,516	16%
Supplies	24,959	975	3,171	-	1,599	20,189	19%
Services	604,251	20,674	76,149	14,797	305,867	222,235	63%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>902,746</b>	<b>43,005</b>	<b>123,341</b>	<b>14,797</b>	<b>307,466</b>	<b>471,940</b>	<b>48%</b>
<b>Net</b>	<b>(108,989)</b>	<b>109,220</b>	<b>40,813</b>	<b>383,398</b>	<b>(307,466)</b>	<b>157,664</b>	
<b>Cash Balance</b>			<b>413,491</b>	<b>383,868</b>			

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

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

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. This is a non-reverting fund.

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

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Law Enforcement Continuing Education	<b>Month</b>	February
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<b>Fund/Department Number</b>	220	<b>Date Updated</b>	3/15/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	206,000	15,364	44,806	50,105	-	161,194	22%
Interest Earnings	5,000	648	1,273	1,841	-	3,727	25%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	-	-	-	2,000	0%
Other Income	8,500	(10)	1,531	6,203	-	6,969	18%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>221,500</b>	<b>16,002</b>	<b>47,610</b>	<b>58,149</b>	<b>-</b>	<b>173,890</b>	<b>21%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	318,332	1,206	18,547	408	39,262	260,523	18%
Services	470,090	18,772	46,062	52,320	202,500	221,528	53%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>788,422</b>	<b>19,978</b>	<b>64,609</b>	<b>52,728</b>	<b>241,762</b>	<b>482,051</b>	<b>39%</b>
<b>Net</b>	<b>(566,922)</b>	<b>(3,976)</b>	<b>(16,999)</b>	<b>5,421</b>	<b>(241,762)</b>	<b>(308,161)</b>	
<b>Cash Balance</b>			<b>775,314</b>	<b>905,663</b>			

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

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

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 Spending on Capital Projects Below:**

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Landlord Registration	<b>Month</b>	February
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<b>Fund/Department Number</b>	221	<b>Date Updated</b>	3/14/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,000	270	2,530	-	-	(1,530)	253%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,000</b>	<b>270</b>	<b>2,530</b>	<b>-</b>	<b>-</b>	<b>(1,530)</b>	<b>253%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,000	5	10	-	-	990	1%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,000</b>	<b>5</b>	<b>10</b>	<b>-</b>	<b>-</b>	<b>990</b>	<b>1%</b>
<b>Net</b>	<b>-</b>	<b>265</b>	<b>2,520</b>	<b>-</b>	<b>-</b>	<b>(2,520)</b>	
<b>Cash Balance</b>			<b>3,745</b>				

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

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

This fund was established to track revenues and expenditures related to the Landlord Registration program.

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

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Loss Recovery	<b>Month</b>	February
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<b>Fund/Department Number</b>	227	<b>Date Updated</b>	3/16/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,000	741	1,471	2,012	-	(471)	147%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	250	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,000</b>	<b>741</b>	<b>1,471</b>	<b>2,262</b>	<b>-</b>	<b>(471)</b>	<b>147%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	550,333	3,345	3,345	8	121,988	425,000	23%
Debt Service	-	-	-	-	-	-	0%
Capital	48,342	-	-	3,200	48,342	-	100%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>598,675</b>	<b>3,345</b>	<b>3,345</b>	<b>3,208</b>	<b>170,330</b>	<b>425,000</b>	<b>29%</b>
<b>Net</b>	<b>(597,675)</b>	<b>(2,604)</b>	<b>(1,874)</b>	<b>(946)</b>	<b>(170,330)</b>	<b>(425,471)</b>	
<b>Cash Balance</b>			<b>970,169</b>	<b>992,303</b>			

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

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

Services include \$350,000 budgeted for Ignition Park land remediation and \$70,000 for vacant & abandoned housing. The \$50K encumbrance in Services is for the continuation of the vacant & abandoned housing program.

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

The capital encumbrances are for the Lincolnway West Corridors project, carried over from 2015.

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Emergency Phone System	<b>Month</b>	February
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<b>Fund/Department Number</b>	244	<b>Date Updated</b>	3/17/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget	
<b>Revenue</b>								
Property Taxes	-	-	-	-	-	-	0%	
Local Income Taxes	-	-	-	-	-	-	0%	
Other Taxes	-	-	-	-	-	-	0%	
Grants/Intergovernmental	-	-	-	-	-	-	0%	
Charges for Services	-	-	-	-	-	-	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	-	-	-	-	-	-	0%	
Debt Service	-	-	-	-	-	-	0%	
Capital	-	-	-	-	-	-	0%	
Transfers Out	-	-	-	-	-	-	0%	
<b>Total Expenditures</b>	-	-	-	-	-	-	<b>0%</b>	
<b>Net</b>	-	-	-	-	-	-	-	
<b>Cash Balance</b>			<b>33,671</b>	<b>33,671</b>				

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

**Explain Significant Revenue, Expenditure and Staffing 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:**

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Public Safety LOIT	<b>Month</b>	February
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<b>Fund/Department Number</b>	249	<b>Date Updated</b>	3/17/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	7,467,618	622,302	1,244,603	1,131,860	-	6,223,015	17%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	6,000	444	1,122	1,190	-	4,878	19%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>7,473,618</b>	<b>622,745</b>	<b>1,245,725</b>	<b>1,133,050</b>	<b>-</b>	<b>6,227,893</b>	<b>17%</b>
<b>Expenditures</b>							
Personnel	7,462,645	487,781	954,027	1,014,278	-	6,508,618	13%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>7,462,645</b>	<b>487,781</b>	<b>954,027</b>	<b>1,014,278</b>	<b>-</b>	<b>6,508,618</b>	<b>13%</b>
<b>Net</b>	<b>10,973</b>	<b>134,964</b>	<b>291,699</b>	<b>118,772</b>	<b>-</b>	<b>(280,726)</b>	
<b>Cash Balance</b>			<b>1,232,147</b>	<b>760,707</b>			

<b>Staffing</b>		
Full Time	78.00	68.00
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>78.00</b>	<b>68.00</b>

**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:**

None. No capital equipment is purchased from this fund.

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Local Roads & Streets	<b>Month</b>	February
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<b>Fund/Department Number</b>	251	<b>Date Updated</b>	3/14/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	1,068,000	86,076	173,678	173,633	-	894,322	16%
Grants/Intergovernmental	256,000	-	17,066	-	-	238,934	7%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	20,000	2,148	4,308	5,660	-	15,692	22%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	274	274	241,945	-	(274)	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,344,000</b>	<b>88,499</b>	<b>195,326</b>	<b>421,238</b>	<b>-</b>	<b>1,148,674</b>	<b>15%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	450,378	-	-	-	-	450,378	0%
Services	794,905	-	40,400	125,634	27,312	727,193	9%
Debt Service	-	-	-	-	-	-	0%
Capital	841,261	4,801	174,400	91,026	346,861	320,000	62%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,086,544</b>	<b>4,801</b>	<b>214,800</b>	<b>216,660</b>	<b>374,173</b>	<b>1,497,571</b>	<b>28%</b>
<b>Net</b>	<b>(742,544)</b>	<b>83,698</b>	<b>(19,474)</b>	<b>204,578</b>	<b>(374,173)</b>	<b>(348,897)</b>	
<b>Cash Balance</b>			<b>2,814,849</b>	<b>2,931,953</b>			

### Staffing

Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	-	-

### Explain Significant Revenue, Expenditure and Staffing Changes/Variances 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.

### 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.

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Excess Welfare Distribution	<b>Month</b>	February
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<b>Fund/Department Number</b>	252	<b>Date Updated</b>	3/15/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	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	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	-	-	-	-	-	-	<b>0%</b>
<b>Net</b>	-	-	-	-	-	-	-
<b>Cash Balance</b>	<b>8.07</b>		<b>8.07</b>				

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

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

In 2009, the City received a one-time \$2.9 million distribution for this fund. In 2012, the City spent approximately \$2.1 million for portable radios for both the Police and Fire departments. Money in this fund may only be used for public safety purposes. This fund will be closed in 2017.

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



## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	LOIT Special Distribution	<b>Month</b>	February
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<b>Fund/Department Number</b>	257	<b>Date Updated</b>	3/14/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	1,278,000	-	-	-	-	1,278,000	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	40,000	6,605	6,605	-	-	33,395	17%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,318,000</b>	<b>6,605</b>	<b>6,605</b>	<b>-</b>	<b>-</b>	<b>1,311,395</b>	<b>1%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	138,100	-	-	-	138,100	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	2,619,357	21,991	43,351	-	446,006	2,130,000	19%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,757,457</b>	<b>21,991</b>	<b>43,351</b>	<b>-</b>	<b>584,106</b>	<b>2,130,000</b>	<b>23%</b>
<b>Net</b>	<b>(1,439,457)</b>	<b>(15,386)</b>	<b>(36,746)</b>	<b>-</b>	<b>(584,106)</b>	<b>(818,605)</b>	
<b>Cash Balance</b>			<b>4,006,980</b>	<b>-</b>			

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

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

This fund was created in April, 2016 from instructions received by the State Board of Accounts (SBOA) to receive a one-time payment 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 may be spent as the City so chooses. 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.

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Human Rights Federal Grant	<b>Month</b>	February
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<b>Fund/Department Number</b>	258	<b>Date Updated</b>	3/15/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	145,000	-	91,200	121,000	-	53,800	63%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	296	594	723	-	1,406	30%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	18,040	4,493	4,493	3,778	-	13,547	25%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>165,040</b>	<b>4,790</b>	<b>96,288</b>	<b>125,501</b>	<b>-</b>	<b>68,752</b>	<b>58%</b>
<b>Expenditures</b>							
Personnel	126,096	-	8,250	18,693	-	117,846	7%
Supplies	7,630	-	5,630	629	1,500	500	93%
Services	68,047	3,192	6,412	5,939	18,671	42,964	37%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>201,773</b>	<b>3,192</b>	<b>20,292</b>	<b>25,260</b>	<b>20,171</b>	<b>161,310</b>	<b>20%</b>
<b>Net</b>	<b>(36,733)</b>	<b>1,597</b>	<b>75,995</b>	<b>100,241</b>	<b>(20,171)</b>	<b>(92,557)</b>	
<b>Cash Balance</b>			<b>556,059</b>	<b>525,637</b>			

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

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

The Human Rights Federal Grant Fund contains separate departments for EEOC and HUD grants. The Human Rights mission is to educate and promote fair housing as well as ensure that all citizens receive equal employment opportunity. Revenues higher at this time versus last year due to timing of receipt for grants.

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

No capital projects have been budgeted for this year.

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Local Road & Bridge Grant	<b>Month</b>	February
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<b>Fund/Department Number</b>	265	<b>Date Updated</b>	3/20/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	1,000,000	1,000,000	-	-	(1,000,000)	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	1,000,000	1,000,000	-	-	(1,000,000)	0%
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	-	-	-	-	-	-	0%
<b>Net</b>	-	1,000,000	1,000,000	-	-	(1,000,000)	0%
<b>Cash Balance</b>	-	-	1,000,000	-	-	-	0%

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

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

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

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

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Eastrace Waterway	<b>Month</b>	February
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<b>Fund/Department Number</b>	271	<b>Date Updated</b>	3/13/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	1	2	3	-	(2)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>-</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>-</b>	<b>(2)</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	1,367	-	-	-	-	1,367	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,367</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,367</b>	<b>0%</b>
<b>Net</b>	<b>(1,367)</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>-</b>	<b>(1,369)</b>	<b>0%</b>
<b>Cash Balance</b>	<b>1,349</b>		<b>1,338</b>				

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

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

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 Spending on Capital Projects Below:**

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Morris PAC / Palais Royale Marketing	<b>Month</b>	February
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<b>Fund/Department Number</b>	273	<b>Date Updated</b>	1/16/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	18,000	550	550	1,250	-	17,450	3%
Interest Earnings	300	32	67	61	-	233	22%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>18,300</b>	<b>582</b>	<b>617</b>	<b>1,311</b>	<b>-</b>	<b>17,683</b>	<b>3%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	21,675	-	2,798	-	878	18,000	17%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>21,675</b>	<b>-</b>	<b>2,798</b>	<b>-</b>	<b>878</b>	<b>18,000</b>	<b>17%</b>
<b>Net</b>	<b>(3,375)</b>	<b>582</b>	<b>(2,181)</b>	<b>1,311</b>	<b>(878)</b>	<b>(317)</b>	
<b>Cash Balance</b>			<b>44,906</b>	<b>31,663</b>			

### Staffing

Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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

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. The funds in this account at the end of the fiscal year shall not revert to the general fund.

### Explain Significant Spending on Capital Projects Below:

No Capital spending in this fund

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Police Block Grants	<b>Month</b>	February
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<b>Fund/Department Number</b>	280	<b>Date Updated</b>	3/15/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	3	6	8	-	(6)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	3	6	8	-	(6)	0%
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	-	-	-	-	-	-	0%
<b>Net</b>	-	3	6	8	-	(6)	0%
<b>Cash Balance</b>			3,891	3,858			

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

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

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

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

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Economic Develop. Commission-Revenue Bonds			<b>Month</b>	February
<b>Fund/Department Number</b>	281			<b>Date Updated</b>	3/16/2017

  

	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%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	200	21	42	55	-	158	21%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>200</b>	<b>21</b>	<b>42</b>	<b>55</b>	<b>-</b>	<b>158</b>	<b>21%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>200</b>	<b>21</b>	<b>42</b>	<b>55</b>	<b>-</b>	<b>158</b>	
<b>Cash Balance</b>			<b>27,654</b>	<b>27,417</b>			

  

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

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

Fund to be used only for the expenses of EDC revenue bonds. These bonds have been paid off.

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

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	HAZMAT	<b>Month</b>	February
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<b>Fund/Department Number</b>	289	<b>Date Updated</b>	3/13/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	10,000	-	-	-	-	10,000	0%
Interest Earnings	-	20	40	65	-	(40)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>10,000</b>	<b>20</b>	<b>40</b>	<b>65</b>	<b>-</b>	<b>9,960</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	10,431	255	685	-	-	9,746	7%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>10,431</b>	<b>255</b>	<b>685</b>	<b>-</b>	<b>-</b>	<b>9,746</b>	<b>7%</b>
<b>Net</b>	<b>(431)</b>	<b>(235)</b>	<b>(645)</b>	<b>65</b>	<b>-</b>	<b>214</b>	
<b>Cash Balance</b>			<b>26,129</b>	<b>32,127</b>			

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

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

Charges for Service for HAZ-MAT responses. 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 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.



## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Indiana River Rescue	<b>Month</b>	February
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<b>Fund/Department Number</b>	291	<b>Date Updated</b>	3/13/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	45,000	16,200	16,200	16,800	-	28,800	36%
Interest Earnings	500	107	221	189	-	279	44%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>45,500</b>	<b>16,307</b>	<b>16,421</b>	<b>16,989</b>	<b>-</b>	<b>29,079</b>	<b>36%</b>
<b>Expenditures</b>							
Personnel	15,500	231	462	462	-	15,038	3%
Supplies	8,849	0	1,212	794	-	7,637	14%
Services	65,000	0	0	1,255	18,990	46,010	29%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>89,349</b>	<b>231</b>	<b>1,674</b>	<b>2,511</b>	<b>18,990</b>	<b>68,685</b>	<b>23%</b>
<b>Net</b>	<b>(43,849)</b>	<b>16,076</b>	<b>14,747</b>	<b>14,478</b>	<b>(18,990)</b>	<b>(39,606)</b>	
<b>Cash Balance</b>			<b>156,767</b>	<b>109,923</b>			

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

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

No staffing associated with this fund. 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. Deposits for classes have begun to come in.

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

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Police Grants	<b>Month</b>	February
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<b>Fund/Department Number</b>	292	<b>Date Updated</b>	3/15/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	10,805	1,266	4,062	12,638	6,743	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>10,805</b>	<b>1,266</b>	<b>4,062</b>	<b>12,638</b>	<b>6,743</b>	<b>-</b>	<b>100%</b>
<b>Net</b>	<b>(10,805)</b>	<b>(1,266)</b>	<b>(4,062)</b>	<b>(12,638)</b>	<b>(6,743)</b>	<b>-</b>	
<b>Cash Balance</b>			<b>72,566</b>	<b>108,558</b>			

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

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

This Fund was set up to track the revenue and expenditures related to specific Federal Grants. Expenditures have been outlined in the grant.

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

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Regional Police Academy	<b>Month</b>	February
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<b>Fund/Department Number</b>	294	<b>Date Updated</b>	3/15/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	20,000	4,450	9,850	15,350	-	10,150	49%
Interest Earnings	500	61	117	145	-	383	23%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,000	50	50	-	-	1,950	3%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>22,500</b>	<b>4,561</b>	<b>10,017</b>	<b>15,495</b>	<b>-</b>	<b>12,483</b>	<b>45%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	1,500	224	224	-	-	1,276	15%
Services	21,000	59	221	301	-	20,779	1%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>22,500</b>	<b>283</b>	<b>445</b>	<b>301</b>	<b>-</b>	<b>22,055</b>	<b>2%</b>
<b>Net</b>	<b>-</b>	<b>4,278</b>	<b>9,572</b>	<b>15,194</b>	<b>-</b>	<b>(9,572)</b>	
<b>Cash Balance</b>			<b>85,647</b>	<b>85,462</b>			

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

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

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 Spending on Capital Projects Below:**

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	COPS MORE Grant	<b>Month</b>	February
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<b>Fund/Department Number</b>	295	<b>Date Updated</b>	3/15/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	53,750	-	-	7,319	-	53,750	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	500	176	342	246	-	158	68%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	3,250	-	-	-	-	3,250	0%
Other Income	34,500	36,155	37,044	1,740	-	(2,544)	107%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>92,000</b>	<b>36,331</b>	<b>37,386</b>	<b>9,305</b>	<b>-</b>	<b>54,614</b>	<b>41%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	110,467	2,776	13,156	-	61,015	36,296	67%
Services	45,000	660	1,260	4,746	1,340	42,400	6%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>155,467</b>	<b>3,436</b>	<b>14,416</b>	<b>4,746</b>	<b>62,355</b>	<b>78,696</b>	<b>49%</b>
<b>Net</b>	<b>(63,467)</b>	<b>32,895</b>	<b>22,970</b>	<b>4,559</b>	<b>(62,355)</b>	<b>(24,082)</b>	
<b>Cash Balance</b>			<b>260,514</b>	<b>126,356</b>			

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

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

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 reimbursement from the grant was received in November.

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

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Police Federal Drug Enforcement	<b>Month</b>	February
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<b>Fund/Department Number</b>	299	<b>Date Updated</b>	3/15/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	30,000	-	-	-	-	30,000	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,000	162	311	209	-	689	31%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,000	-	-	-	-	1,000	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>32,000</b>	<b>162</b>	<b>311</b>	<b>209</b>	<b>-</b>	<b>31,689</b>	<b>1%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	89,337	23,096	34,337	-	-	55,000	38%
Services	62,000	-	-	1,290	13,200	48,800	21%
Debt Service	-	-	-	-	-	-	0%
Capital	45,000	-	-	-	-	45,000	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>196,337</b>	<b>23,096</b>	<b>34,337</b>	<b>1,290</b>	<b>13,200</b>	<b>148,800</b>	<b>24%</b>
<b>Net</b>	<b>(164,337)</b>	<b>(22,934)</b>	<b>(34,026)</b>	<b>(1,081)</b>	<b>(13,200)</b>	<b>(117,111)</b>	
<b>Cash Balance</b>			<b>192,032</b>	<b>251,671</b>			

### Staffing

Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	-	-

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

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 Spending on Capital Projects Below:

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>County Option Income Tax</b>	<b>Month</b>	<b>February</b>
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<b>Fund/Department Number</b>	<b>404</b>	<b>Date Updated</b>	<b>3/15/2017</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	10,459,265	871,605	1,743,210	1,575,671	-	8,716,055	17%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	95,000	6,753	13,474	23,997	-	81,526	14%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	126,142	920	35,907	235,749	-	90,235	28%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>10,680,407</b>	<b>879,279</b>	<b>1,792,592</b>	<b>1,835,416</b>	<b>-</b>	<b>8,887,815</b>	<b>17%</b>
<b>Expenditures</b>							
Personnel	-	-	-	64,037	-	-	0%
Supplies	1,234,438	48,812	136,515	82,038	129,698	968,225	22%
Services	6,067,958	448,650	1,069,954	1,241,547	783,687	4,214,317	31%
Debt Service	1,162,337	-	463,632	1,126,225	-	698,705	40%
Capital	364,629	-	-	9,183	234,592	130,037	64%
Transfers Out	3,092,231	773,058	773,058	375,000	-	2,319,173	25%
<b>Total Expenditures</b>	<b>11,921,593</b>	<b>1,270,520</b>	<b>2,443,159</b>	<b>2,898,030</b>	<b>1,147,977</b>	<b>8,330,457</b>	<b>30%</b>
<b>Net</b>	<b>(1,241,186)</b>	<b>(391,241)</b>	<b>(650,567)</b>	<b>(1,062,614)</b>	<b>(1,147,977)</b>	<b>557,358</b>	
<b>Cash Balance</b>			<b>8,261,858</b>	<b>11,105,488</b>			

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

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

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

**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.

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Economic Development Income Tax</b>			<b>Month</b>	<b>February</b>		
<b>Fund/Department Number</b>	<b>408</b>			<b>Date Updated</b>	<b>3/17/2017</b>		
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	10,433,361	883,344	1,766,687	1,599,100	-	8,666,674	17%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	504,660	354,660	504,660	150,000	-	-	100%
Interest Earnings	60,000	8,439	16,554	19,875	-	43,446	28%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	735,236	735,236	735,236	-	-	-	100%
<b>Total Revenue</b>	<b>11,733,257</b>	<b>1,981,678</b>	<b>3,023,137</b>	<b>1,768,975</b>	<b>-</b>	<b>8,710,120</b>	<b>26%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	1,083	-	-	-	83	1,000	8%
Services	4,508,649	185,989	817,002	128,066	2,312,166	1,379,481	69%
Debt Service	384,256	33,194	99,274	503,616	-	284,982	26%
Capital	-	57,617	57,617	-	1,548	(59,165)	0%
Transfers Out	6,607,496	1,651,874	1,651,874	1,620,946	-	4,955,622	25%
<b>Total Expenditures</b>	<b>11,501,484</b>	<b>1,928,675</b>	<b>2,625,768</b>	<b>2,252,628</b>	<b>2,313,796</b>	<b>6,561,920</b>	<b>43%</b>
<b>Net</b>	<b>231,773</b>	<b>53,003</b>	<b>397,369</b>	<b>(483,653)</b>	<b>(2,313,796)</b>	<b>2,148,200</b>	
<b>Cash Balance</b>			<b>11,566,559</b>	<b>9,398,859</b>			
<b>Staffing</b>							
Full Time	-	-					
Part-Time /Seasonal/Temporary	-	-					
<b>Total</b>	<b>-</b>	<b>-</b>					
<b>Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:</b>							
<p>This fund is used to subsidize many operations throughout the City via transfers to those operations' various funds. 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 &amp; Control. Services expenditures includes the \$2,054,126 payment to St Joe County for PSAP various economic development &amp; assistance grants, workforce development programming, and others. The Debt Service expenditures are payments on ther 2015 EDIT Parks Bond.</p>							
<b>Explain Significant Spending on Capital Projects Below:</b>							

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Urban Development Action Grant	<b>Month</b>	Februaury
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<b>Fund/Department Number</b>	410	<b>Date Updated</b>	3/16/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	6,110	416	860	1,335	-	5,250	14%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>6,110</b>	<b>416</b>	<b>860</b>	<b>1,335</b>	<b>-</b>	<b>5,250</b>	<b>14%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	126,144	-	30,702	146,068	-	95,442	24%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>126,144</b>	<b>-</b>	<b>30,702</b>	<b>146,068</b>	<b>-</b>	<b>95,442</b>	<b>24%</b>
<b>Net</b>	<b>(120,034)</b>	<b>416</b>	<b>(29,841)</b>	<b>(144,733)</b>	<b>-</b>	<b>(90,192)</b>	
<b>Cash Balance</b>			<b>562,636</b>	<b>485,668</b>			

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

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

This budget usually includes payments to the COIT Fund. These payments will not be made unless revenue generated in the fund (primarily from BDC collections) is actually received. New payments from the BDC were received in 2015 and are expected in 2016.

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



## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Project Releaf</b>	<b>Month</b>	<b>February</b>
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<b>Fund/Department Number</b>	<b>655</b>	<b>Date Updated</b>	<b>3/14/2017</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	440,153	36,730	73,532	73,021	-	366,621	17%
Interest Earnings	4,403	698	1,346	1,868	-	3,057	31%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>444,556</b>	<b>37,428</b>	<b>74,878</b>	<b>74,889</b>	<b>-</b>	<b>369,678</b>	<b>17%</b>
<b>Expenditures</b>							
Personnel	49,851	-	-	-	-	49,851	0%
Supplies	4,344	-	-	-	-	4,344	0%
Services	49,001	3,067	6,497	5,604	-	42,504	13%
Debt Service	72,220	-	11,619	11,619	-	60,601	16%
Capital	-	-	-	-	-	-	0%
Transfers Out	350,000	87,500	87,500	-	-	262,500	25%
<b>Total Expenditures</b>	<b>525,416</b>	<b>90,567</b>	<b>105,617</b>	<b>17,223</b>	<b>-</b>	<b>419,799</b>	<b>20%</b>
<b>Net</b>	<b>(80,860)</b>	<b>(53,139)</b>	<b>(30,739)</b>	<b>57,666</b>	<b>-</b>	<b>(50,121)</b>	
<b>Cash Balance</b>			<b>841,550</b>	<b>980,087</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	2.60	2.60
<b>Total</b>	<b>2.60</b>	<b>2.60</b>

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

2017 Fall Leaf Pickup program start date - to be determined.

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

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Police K-9 Unit	<b>Month</b>	February
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<b>Fund/Department Number</b>	705	<b>Date Updated</b>	3/15/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	20	2	4	8	-	16	20%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	-	-	-	2,000	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,020</b>	<b>2</b>	<b>4</b>	<b>8</b>	<b>-</b>	<b>2,016</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	2,020	-	-	-	-	2,020	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,020</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,020</b>	<b>0%</b>
<b>Net</b>	<b>-</b>	<b>2</b>	<b>4</b>	<b>8</b>	<b>-</b>	<b>(4)</b>	
<b>Cash Balance</b>			<b>2,863</b>	<b>3,876</b>			

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

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

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

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

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Football Hall of Fame Debt Service</b>	<b>Month</b>	<b>February</b>
<b>Fund/Department Number</b>	<b>313</b>	<b>Date Updated</b>	<b>3/16/2017</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	871,228	-	-	-	-	871,228	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	67,000	-	-	18,686	-	67,000	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	6	56	0	-	(56)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>938,228</b>	<b>6</b>	<b>56</b>	<b>18,686</b>	<b>-</b>	<b>938,172</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	1,268,999	-	635,000	636,000	-	633,999	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,268,999</b>	<b>-</b>	<b>635,000</b>	<b>636,000</b>	<b>-</b>	<b>633,999</b>	<b>50%</b>
<b>Net</b>	<b>(330,771)</b>	<b>6</b>	<b>(634,944)</b>	<b>(617,314)</b>	<b>-</b>	<b>304,173</b>	
<b>Cash Balance</b>			<b>(342,150)</b>	<b>(605,918)</b>			

  

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

  

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

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. The Hall of Fame bond was refunded during 2011 resulting in lower debt service payments. The final payment is due February 1, 2018.

  

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

None

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	South Bend Building Corporation	<b>Month</b>	February
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<b>Fund/Department Number</b>	755	<b>Date Updated</b>	3/17/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,000	36	36	-	-	3,964	1%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	2,639,214	1,326,750	1,326,750	-	-	1,312,464	50%
<b>Total Revenue</b>	<b>2,643,214</b>	<b>1,326,786</b>	<b>1,326,786</b>	<b>-</b>	<b>-</b>	<b>1,316,428</b>	<b>50%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	2,643,214	-	-	-	-	2,643,214	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,643,214</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,643,214</b>	<b>0%</b>
<b>Net</b>	<b>-</b>	<b>1,326,786</b>	<b>1,326,786</b>	<b>-</b>	<b>-</b>	<b>(1,326,786)</b>	
<b>Cash Balance</b>			<b>2,088,875</b>				

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

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

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).

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

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Parks Bond Debt Service</b>	<b>Month</b>	<b>February</b>
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<b>Fund/Department Number</b>	<b>757</b>	<b>Date Updated</b>	<b>3/14/2017</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,000	82	82	-	-	918	8%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	390,482	65,080	65,080	-	-	325,402	17%
<b>Total Revenue</b>	<b>391,482</b>	<b>65,162</b>	<b>65,162</b>	<b>-</b>	<b>-</b>	<b>326,320</b>	<b>17%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	391,482	-	-	-	-	391,482	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>391,482</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>391,482</b>	<b>0%</b>
<b>Net</b>	<b>-</b>	<b>65,162</b>	<b>65,162</b>	<b>-</b>	<b>-</b>	<b>(65,162)</b>	
<b>Cash Balance</b>			<b>627,105</b>	<b>-</b>			

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

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

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.

In February, \$65,080 was transferred into this fund from the Bond in anticipation of debt service needs.

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

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Professional Sports Development</b>			<b>Month</b>	<b>February</b>		
<b>Fund/Department Number</b>	<b>377</b>			<b>Date Updated</b>	<b>3/17/2017</b>		
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	700,000	-	62,404	196,456	-	637,596	9%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	318	597	811	-	1,403	30%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	30,000	-	17,864	24,026	-	12,136	60%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>732,000</b>	<b>318</b>	<b>80,865</b>	<b>221,294</b>	<b>-</b>	<b>651,135</b>	<b>11%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	827,955	800	468,440	473,088	-	359,515	57%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>827,955</b>	<b>800</b>	<b>468,440</b>	<b>473,088</b>	<b>-</b>	<b>359,515</b>	<b>57%</b>
<b>Net</b>	<b>(95,955)</b>	<b>(482)</b>	<b>(387,575)</b>	<b>(251,794)</b>	<b>-</b>	<b>291,620</b>	
<b>Cash Balance</b>			<b>9,703</b>	<b>175,580</b>			
<b>Staffing</b>							
Full Time	-	-					
Part-Time /Seasonal/Temporary	-	-					
<b>Total</b>	<b>-</b>	<b>-</b>					
<b>Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:</b>							
<p>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 final debt service payment on the 2010 Coveleski Stadium bonds (Four Winds Field) will be paid January 15, 2018.</p>							
<b>Explain Significant Spending on Capital Projects Below:</b>							

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Coveleski Stadium Capital	<b>Month</b>	February
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<b>Fund/Department Number</b>	401	<b>Date Updated</b>	3/13/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	40,000	-	-	-	-	40,000	0%
Interest Earnings	200	69	137	167	-	63	69%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>40,200</b>	<b>69</b>	<b>137</b>	<b>167</b>	<b>-</b>	<b>40,063</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	30,000	-	-	22,000	3,684	26,316	12%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>22,000</b>	<b>3,684</b>	<b>26,316</b>	<b>12%</b>
<b>Net</b>	<b>10,200</b>	<b>69</b>	<b>137</b>	<b>(21,833)</b>	<b>(3,684)</b>	<b>13,747</b>	
<b>Cash Balance</b>			<b>90,672</b>	<b>60,721</b>			

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

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

Fund 401 accounts for capital spending on Coveleski Stadium. Due to recent lease agreements, no capital revenues have been collected for this fund, limiting its budget.

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

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Zoo Endowment	<b>Month</b>	February
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<b>Fund/Department Number</b>	403	<b>Date Updated</b>	3/13/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	200	38	76	100	-	124	38%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>200</b>	<b>38</b>	<b>76</b>	<b>100</b>	<b>-</b>	<b>124</b>	<b>38%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	49,688	-	-	-	-	49,688	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>49,688</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>49,688</b>	<b>0%</b>
<b>Net</b>	<b>(49,488)</b>	<b>38</b>	<b>76</b>	<b>100</b>	<b>-</b>	<b>(49,564)</b>	
<b>Cash Balance</b>			<b>49,974</b>	<b>49,546</b>			

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

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

This fund was established to account for donations dedicated to Potawatomi Zoo. In the past few years, several endowments that were funding this fund were liquidated resulting in a drop in revenues to this fund.

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



## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Park Nonreverting Capital</b>	<b>Month</b>	<b>February</b>
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<b>Fund/Department Number</b>	<b>405</b>	<b>Date Updated</b>	<b>3/13/2017</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	26,000	80	436	488	-	25,564	2%
Interest Earnings	4,000	94	304	882	-	3,696	8%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	22,000	-	4,000	-	-	18,000	18%
Transfers In	287,850	-	-	-	-	287,850	0%
<b>Total Revenue</b>	<b>339,850</b>	<b>174</b>	<b>4,740</b>	<b>1,370</b>	<b>-</b>	<b>335,110</b>	<b>1%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	67,326	1,841	1,841	-	42,845	22,640	66%
Services	63,288	-	4,954	-	4,266	54,068	15%
Debt Service	-	-	-	-	-	-	0%
Capital	97,410	15,410	56,330	-	-	41,081	58%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>228,024</b>	<b>17,251</b>	<b>63,125</b>	<b>-</b>	<b>47,111</b>	<b>117,789</b>	<b>48%</b>
<b>Net</b>	<b>111,826</b>	<b>(17,077)</b>	<b>(58,385)</b>	<b>1,370</b>	<b>(47,111)</b>	<b>217,321</b>	
<b>Cash Balance</b>			<b>252,324</b>	<b>471,094</b>			

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

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

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

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

This fund is for expending nonreverting revenue collected from the Zoo, golf courses, East Race Waterway, picnic sites and forestry revenue.

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Cumulative Capital Development</b>	<b>Month</b>	<b>February</b>
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<b>Fund/Department Number</b>	406	<b>Date Updated</b>	3/17/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	436,000	-	-	-	-	436,000	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	37,500	-	-	8,840	-	37,500	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	3,000	436	793	1,090	-	2,207	26%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>476,500</b>	<b>436</b>	<b>793</b>	<b>9,930</b>	<b>-</b>	<b>475,707</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	476,500	27,896	140,546	112,650	-	335,954	29%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>476,500</b>	<b>27,896</b>	<b>140,546</b>	<b>112,650</b>	<b>-</b>	<b>335,954</b>	<b>29%</b>
<b>Net</b>	<b>-</b>	<b>(27,459)</b>	<b>(139,753)</b>	<b>(102,721)</b>	<b>-</b>	<b>139,753</b>	
<b>Cash Balance</b>			<b>440,561</b>	<b>469,239</b>			

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

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

This fund receives revenue from a property tax levy and distributions are received from St. Joseph County in June and December. Expenditures are for debt service payments on capital leases and the due dates vary per lease. The fund is used to finance police vehicles and related equipment.

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

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Cumulative Capital Improvement</b>	<b>Month</b>	<b>February</b>
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<b>Fund/Department Number</b>	<b>407</b>	<b>Date Updated</b>	<b>3/17/2017</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	408,000	-	150,000	150,000	-	258,000	37%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	294	560	647	-	1,440	28%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	25,000	-	-	-	-	25,000	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>435,000</b>	<b>294</b>	<b>150,560</b>	<b>150,647</b>	<b>-</b>	<b>284,440</b>	<b>35%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	372,250	-	185,125	184,125	-	187,125	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>372,250</b>	<b>-</b>	<b>185,125</b>	<b>184,125</b>	<b>-</b>	<b>187,125</b>	<b>50%</b>
<b>Net</b>	<b>62,750</b>	<b>294</b>	<b>(34,565)</b>	<b>(33,478)</b>	<b>-</b>	<b>97,315</b>	
<b>Cash Balance</b>			<b>343,681</b>	<b>277,753</b>			

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

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

Revenue in this fund includes \$150,000 in hotel/motel taxes and \$258,000 in cigarette taxes from other units of government. The hotel/motel tax distribution is usually received in July or August and the cigarette tax allocation is usually received in June and December. This fund is used to pay 75% of the 2011 Century Center Refunding bonds. Payments on the Century Center bond are due in February and July. Because of timing of revenue and expenditures, this fund will often have a negative cash balance during the year.

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

None

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Major Moves Construction</b>			<b>Month</b>	<b>February</b>		
<b>Fund/Department Number</b>	<b>412</b>			<b>Date Updated</b>	<b>3/14/2017</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%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	25,000	1,804	3,578	4,364	-	21,422	14%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,477,472	596,589	596,589	586,589	-	880,883	40%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,502,472</b>	<b>598,393</b>	<b>600,167</b>	<b>590,953</b>	<b>-</b>	<b>902,305</b>	<b>40%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,468,808	-	543	-	1,333,886	134,379	91%
Debt Service	-	-	-	-	-	-	0%
Capital	1,001,900	-	-	312,605	241,900	760,001	24%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,470,708</b>	<b>-</b>	<b>543</b>	<b>312,605</b>	<b>1,575,786</b>	<b>894,380</b>	<b>64%</b>
<b>Net</b>	<b>(968,236)</b>	<b>598,393</b>	<b>599,625</b>	<b>278,347</b>	<b>(1,575,786)</b>	<b>7,925</b>	
<b>Cash Balance</b>			<b>2,963,714</b>	<b>2,435,336</b>			
<b>Staffing</b>							
Full Time	-	-					
Part-Time /Seasonal/Temporary	-	-					
<b>Total</b>	<b>-</b>	<b>-</b>					
<b>Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:</b>							
<p>Initial funding for the Major Moves fund in the amount of \$12,823,151 was received from the State of Indiana on September 15, 2006, derived from the State lease of the I-80 toll road to a private company. This fund has been used in the past to provide seed money for economic development projects at Douglas Road, Eddy Street Commons, and the Triangle Development near Notre Dame. The amounts advanced for these projects are being repaid by the respective tax increment financing (TIF) funds as per formal amortization schedules. In August the fund received the second of two semi-annual payments on these loans, totaling \$418,156 in principal and interest. Balances due are \$181,081 from Fund 435 (Douglas Rd.) and \$3,342,237 from Fund 436 (River East Residential).</p>							
<b>Explain Significant Spending on Capital Projects Below:</b>							
<p>The 2016 budget continues funding for the Smart Streets initiative and includes \$592K for Smart Streets, \$250K for the Boland Trail and \$80K for Bendix Drive (both projects moved from the LRSA Fund 251). The \$265K encumbered comprises \$68K for the downtown portion of the 2-way conversion of Main and Michigan/St. Joseph streets from Chippewa to LaSalle (the former IN-933), \$1K for the Olive-Sample overpass.</p>							

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Morris Performing Arts Center Capital	<b>Month</b>	February
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<b>Fund/Department Number</b>	416	<b>Date Updated</b>	3/16/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	100,000	12,214	12,214	7,776	-	87,786	12%
Interest Earnings	4,000	450	886	1,045	-	3,114	22%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>104,000</b>	<b>12,664</b>	<b>13,100</b>	<b>8,821</b>	<b>-</b>	<b>90,900</b>	<b>13%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	20,958	-	408	5,000	2,906	17,644	16%
Services	35,186	-	-	5,464	7,686	27,500	22%
Debt Service	-	-	-	-	-	-	0%
Capital	50,000	-	-	-	-	50,000	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>106,144</b>	<b>-</b>	<b>408</b>	<b>10,464</b>	<b>10,592</b>	<b>95,144</b>	<b>10%</b>
<b>Net</b>	<b>(2,144)</b>	<b>12,664</b>	<b>12,692</b>	<b>(1,643)</b>	<b>(10,592)</b>	<b>(4,244)</b>	
<b>Cash Balance</b>			<b>602,525</b>	<b>515,083</b>			

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

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

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

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

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

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Community Revitalization Enhancement District	<b>Month</b>	February
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<b>Fund/Department Number</b>	434	<b>Date Updated</b>	3/16/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	101	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	101	-	-	0%
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	-	-	-	-	-	-	0%
<b>Net</b>	-	-	-	101	-	-	-
<b>Cash Balance</b>	-		-	2,504			

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

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

CRED is derived from State sale taxes generated within the CRED district (within Studebaker/Oliver area) up to a maximum \$1M annually through 2015. The distribution is made once a year in October and amount fluctuates significantly (note historical revenues). Fund did not have sufficient revenue last few years to make full debt payment so COIT had to make a portion of the payments. Transferred remaining cash to COIT will work with Controller to close this fund.

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

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Palais Royale Historic Preservation	<b>Month</b>	February
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<b>Fund/Department Number</b>	450	<b>Date Updated</b>	1/16/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	16,500	114	1,952	2,117	-	14,548	12%
Interest Earnings	600	73	142	154	-	458	24%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>17,100</b>	<b>187</b>	<b>2,094</b>	<b>2,271</b>	<b>-</b>	<b>15,006</b>	<b>12%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	5,000	-	-	-	-	5,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>0%</b>
<b>Net</b>	<b>12,100</b>	<b>187</b>	<b>2,094</b>	<b>2,271</b>	<b>-</b>	<b>10,006</b>	<b>0%</b>
<b>Cash Balance</b>			<b>95,004</b>	<b>78,685</b>			

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

**Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:**  
 This fund is established to help maintain the Palais Royale. Funding is through a portion of revenues received from functions held at the Palais.

**Explain Significant Spending on Capital Projects Below:**  
 No Capital spending in this fund.

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Football Hall of Fame Capital	<b>Month</b>	February
<b>Fund/Department Number</b>	677	<b>Date Updated</b>	3/16/2017

  

	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%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,000	378	750	1,017	-	4,250	15%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,000</b>	<b>378</b>	<b>750</b>	<b>1,017</b>	<b>-</b>	<b>4,250</b>	<b>15%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	81,091	14,859	18,725	20,477	8,555	53,811	34%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>81,091</b>	<b>14,859</b>	<b>18,725</b>	<b>20,477</b>	<b>8,555</b>	<b>53,811</b>	<b>34%</b>
<b>Net</b>	<b>(76,091)</b>	<b>(14,481)</b>	<b>(17,975)</b>	<b>(19,460)</b>	<b>(8,555)</b>	<b>(49,561)</b>	
<b>Cash Balance</b>			<b>482,454</b>	<b>483,417</b>			

  

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

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

The Hall of Fame Capital fund covers maintenance and utilities expense on the building incurred by the City, including costs of the building after the 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:**



## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Emergency Medical Services Capital</b>	<b>Month</b>	<b>February</b>
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<b>Fund/Department Number</b>	<b>287</b>	<b>Date Updated</b>	<b>3/13/2017</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	75,000	-	-	-	-	75,000	0%
Charges for Services	1,200,000	1,798,417	1,798,417	1,307,757	-	(598,417)	150%
Interest Earnings	10,000	2,757	5,483	5,200	-	4,517	55%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,285,000</b>	<b>1,801,174</b>	<b>1,803,900</b>	<b>1,312,957</b>	<b>-</b>	<b>(518,900)</b>	<b>140%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	184,010	-	-	-	184,010	-	100%
Debt Service	729,756	-	235,792	-	-	493,964	32%
Capital	1,786,611	150,604	150,604	-	1,198,707	437,300	76%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,700,377</b>	<b>150,604</b>	<b>386,396</b>	<b>-</b>	<b>1,382,717</b>	<b>931,264</b>	<b>66%</b>
<b>Net</b>	<b>(1,415,377)</b>	<b>1,650,570</b>	<b>1,417,504</b>	<b>1,312,957</b>	<b>(1,382,717)</b>	<b>(1,450,164)</b>	
<b>Cash Balance</b>			<b>5,047,038</b>	<b>3,885,198</b>			

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

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

The revenues in this account are generated through user fees for the South Bend Fire Department EMS division. These funds are used for capital purchases such as fire apparatus, ambulances and major construction projects. There are no employees associated with this fund. The Medicaid supplemental payment was received during the month for costs over primary payment. This medicaid receipt was for 2014. A new smaller ambulance was purchased through capital during the month.

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

Planned purchase of ambulance, replacement cardiac monitors, fleet vehicle.

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Emergency Medical Services Operating</b>	<b>Month</b>	<b>February</b>
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<b>Fund/Department Number</b>	<b>288</b>	<b>Date Updated</b>	<b>3/13/2017</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	6,327,512	556,154	735,620	969,239	-	5,591,892	12%
Interest Earnings	15,000	1,201	2,697	4,498	-	12,303	18%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	7,500	200	1,225	1,000	-	6,275	16%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>6,350,012</b>	<b>557,555</b>	<b>739,542</b>	<b>974,737</b>	<b>-</b>	<b>5,610,470</b>	<b>12%</b>
<b>Expenditures</b>							
Personnel	5,180,304	335,416	671,688	627,891	-	4,508,616	13%
Supplies	358,825	12,781	46,471	49,702	55,228	257,126	28%
Services	440,692	7,915	76,555	48,904	4,016	360,120	18%
Debt Service	1,093	318	318	225,901	1,729	(954)	187%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>5,980,914</b>	<b>356,431</b>	<b>795,032</b>	<b>952,398</b>	<b>60,974</b>	<b>5,124,909</b>	<b>14%</b>
<b>Net</b>	<b>369,098</b>	<b>201,125</b>	<b>(55,490)</b>	<b>22,339</b>	<b>(60,974)</b>	<b>485,561</b>	
<b>Cash Balance</b>			<b>1,681,078</b>	<b>2,300,625</b>			

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

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

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 Spending on Capital Projects Below:**

None

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Consolidated Building Fund</b>	<b>Month</b>	<b>Febraury</b>
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<b>Fund/Department Number</b>	<b>600</b>	<b>Date Updated</b>	<b>3/16/2017</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,712,850	96,332	200,872	223,993	-	1,511,978	12%
Interest Earnings	5,000	1,931	3,909	3,876	-	1,091	78%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	4,000	-	-	557	-	4,000	0%
Other Income	79,500	1,925	5,202	2,839	-	74,298	7%
Transfers In	2,167,316	541,829	541,829	527,517	-	1,625,487	25%
<b>Total Revenue</b>	<b>3,968,666</b>	<b>642,017</b>	<b>751,812</b>	<b>758,782</b>	<b>-</b>	<b>3,216,854</b>	<b>19%</b>
<b>Expenditures</b>							
Personnel	2,696,460	186,089	377,397	414,992	-	2,319,063	14%
Supplies	113,282	5,964	23,462	12,061	14,552	75,268	34%
Services	892,868	60,876	137,361	117,081	53,675	701,831	21%
Debt Service	75,210	251	21,856	7,271	1,936	51,418	32%
Capital	-	-	-	30,608	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,777,820</b>	<b>253,180</b>	<b>560,077</b>	<b>582,013</b>	<b>70,163</b>	<b>3,147,580</b>	<b>17%</b>
<b>Net</b>	<b>190,846</b>	<b>388,837</b>	<b>191,735</b>	<b>176,769</b>	<b>(70,163)</b>	<b>69,274</b>	
<b>Cash Balance</b>			<b>2,813,121</b>	<b>2,073,593</b>			

**Staffing**

*Building Department (600-1306)*

Full Time	14.00	14.00
Part-Time /Seasonal/Temporary	0.50	0.50

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

Full Time	23.00	23.00
Part-Time /Seasonal/Temporary	1.50	1.50

<b>Total</b>	<b>39.00</b>	<b>39.00</b>
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This fund comprises 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:**

*Building Department (600-1306)*

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

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.

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

*Building Department (600-1306)*

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

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Parking Garages	<b>Month</b>	February
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<b>Fund/Department Number</b>	601	<b>Date Updated</b>	3/17/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,082,029	77,730	197,613	173,886	-	884,416	18%
Interest Earnings	4,000	723	1,422	1,323	-	2,579	36%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	11,282	-	20	-	-	11,262	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,097,311</b>	<b>78,453</b>	<b>199,054</b>	<b>175,208</b>	<b>-</b>	<b>898,257</b>	<b>18%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,208,218	54,648	104,932	117,638	213,348	889,938	26%
Debt Service	-	-	-	-	-	-	0%
Capital	39,036	-	-	-	39,036	(0)	100%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,247,254</b>	<b>54,648</b>	<b>104,932</b>	<b>117,638</b>	<b>252,384</b>	<b>889,937</b>	<b>29%</b>
<b>Net</b>	<b>(149,943)</b>	<b>23,805</b>	<b>94,122</b>	<b>57,570</b>	<b>(252,384)</b>	<b>8,319</b>	
<b>Cash Balance</b>			<b>1,064,373</b>	<b>698,187</b>			

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

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

Operations under outside contract with Downtown South Bend, Inc. so all expenses except capital and debt service are shown under Services line. Debt service will be postponed until 2018.

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

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Solid Waste Operations</b>	<b>Month</b>	<b>February</b>
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<b>Fund/Department Number</b>	<b>610</b>	<b>Date Updated</b>	<b>3/14/2017</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	5,746,175	471,168	916,874	838,377	-	4,829,301	16%
Interest Earnings	2,500	250	474	585	-	2,026	19%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	34,000	265	265	26,825	-	33,735	1%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,782,675</b>	<b>471,682</b>	<b>917,613</b>	<b>865,787</b>	<b>-</b>	<b>4,865,062</b>	<b>16%</b>
<b>Expenditures</b>							
Personnel	1,781,122	121,501	275,568	240,724	-	1,505,554	15%
Supplies	187,532	10,624	46,124	23,747	54,113	87,295	53%
Services	2,858,643	180,035	480,090	502,679	253,029	2,125,524	26%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	835,613	-	-	251,000	-	835,613	0%
<b>Total Expenditures</b>	<b>5,662,910</b>	<b>312,159</b>	<b>801,782</b>	<b>1,018,151</b>	<b>307,142</b>	<b>4,553,986</b>	<b>20%</b>
<b>Net</b>	<b>119,765</b>	<b>159,523</b>	<b>115,830</b>	<b>(152,364)</b>	<b>(307,142)</b>	<b>311,077</b>	
<b>Cash Balance</b>			<b>285,970</b>	<b>155,204</b>			

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

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

This Enterprise Fund charges City residents a monthly fee to pick up and dispose of their trash at area landfills and recycling centers. The operations of Solid Waste are funded by these user fees. Transfers out to Fund 611 are made to pay debt service obligations as needed.

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

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Solid Waste Capital</b>	<b>Month</b>	<b>February</b>
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<b>Fund/Department Number</b>	<b>611</b>	<b>Date Updated</b>	<b>3/14/2017</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	200	240	419	36	-	(219)	210%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	835,613	-	-	251,000	-	835,613	0%
<b>Total Revenue</b>	<b>835,813</b>	<b>240</b>	<b>419</b>	<b>251,036</b>	<b>-</b>	<b>835,394</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	1,123,613	146,712	433,613	251,115	-	690,000	39%
Capital	12,000	-	-	-	-	12,000	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,135,613</b>	<b>146,712</b>	<b>433,613</b>	<b>251,115</b>	<b>-</b>	<b>702,000</b>	<b>38%</b>
<b>Net</b>	<b>(299,800)</b>	<b>(146,471)</b>	<b>(433,194)</b>	<b>(79)</b>	<b>-</b>	<b>133,394</b>	
<b>Cash Balance</b>			<b>(96,747)</b>	<b>364</b>			

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

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

This fund pays for Solid Waste capital items, such as trash trucks and trash totes. Other than a small amount of interest income, revenue for this fund typically comes from dollars transferred in from the Solid Waste Operations Fund #610 on an as needed basis. The negative cash balance at the end of February is due to the timing of a fund transfer to cover a debt service payment.

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

The capital expenditure is for a pressure washer for containers.

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Water Works Operations	<b>Month</b>	February
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<b>Fund/Department Number</b>	620	<b>Date Updated</b>	3/14/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	17,348,834	1,093,760	2,214,935	2,159,782	-	15,133,899	13%
Interest Earnings	35,000	2,069	4,674	7,652	-	30,326	13%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	73,000	366	1,285	2,409	-	71,715	2%
Transfers In	62,500	3,358	6,441	3,260	-	56,059	10%
<b>Total Revenue</b>	<b>17,519,334</b>	<b>1,099,554</b>	<b>2,227,335</b>	<b>2,173,103</b>	<b>-</b>	<b>15,291,999</b>	<b>13%</b>
<b>Expenditures</b>							
Personnel	5,604,157	398,629	837,097	804,145	92	4,766,968	15%
Supplies	1,727,233	121,667	256,687	160,637	145,668	1,324,878	23%
Services	5,995,181	362,768	780,826	703,951	728,941	4,485,414	25%
Debt Service	328,853	102,496	108,686	6,325	3,601	216,566	34%
Capital	-	-	-	-	-	-	0%
Transfers Out	4,071,830	312,827	776,926	908,429	-	3,294,904	19%
<b>Total Expenditures</b>	<b>17,727,254</b>	<b>1,298,388</b>	<b>2,760,222</b>	<b>2,583,488</b>	<b>878,302</b>	<b>14,088,730</b>	<b>21%</b>

<b>Net</b>	(207,920)	(198,834)	(532,887)	(410,385)	(878,302)	1,203,269
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<b>Cash Balance</b>		3,154,388	3,577,786
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<b>Staffing</b>		
Full Time	72.00	68.00
Part-Time /Seasonal/Temporary	3.56	1.50
<b>Total</b>	<b>75.56</b>	<b>69.50</b>

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

The purpose of this fund is to account for all revenue and operational expense 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. Increase in overall year to date spending is attributed to a significant encumbrance commitment and a large debt service installment payment made towards the 2016 water meter equipment lease.

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

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Water Works Capital	<b>Month</b>	February
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<b>Fund/Department Number</b>	622	<b>Date Updated</b>	3/13/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	15,000	1,950	3,892	5,823	-	11,108	26%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>15,000</b>	<b>1,950</b>	<b>3,892</b>	<b>5,823</b>	<b>-</b>	<b>11,108</b>	<b>26%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	1,414,466	177,777	289,715	-	132,751	992,000	30%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,414,466</b>	<b>177,777</b>	<b>289,715</b>	<b>-</b>	<b>132,751</b>	<b>992,000</b>	<b>30%</b>
<b>Net</b>	<b>(1,399,466)</b>	<b>(175,827)</b>	<b>(285,823)</b>	<b>5,823</b>	<b>(132,751)</b>	<b>(980,892)</b>	
<b>Cash Balance</b>			<b>2,301,693</b>	<b>2,886,231</b>			

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

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

This fund is used for acquiring, constructing, and improving fixed assets.

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

Spent YTD: (1) Freightliner Dump Truck \$177,777  
 Encumb: (1) 1 Tn 2WD Dump Truck \$48,493, Engineering Design Serv-NS Well #1 Replacement Project \$66,070, rollover PO 223352 \$18,188 that will be liquidated



## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Water Works Customer Deposit	<b>Month</b>	February
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<b>Fund/Department Number</b>	624	<b>Date Updated</b>	3/13/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	15,000	1,174	2,333	3,055	-	12,667	16%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>15,000</b>	<b>1,174</b>	<b>2,333</b>	<b>3,055</b>	<b>-</b>	<b>12,667</b>	<b>16%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	15,000	1,174	2,048	1,087	-	12,952	14%
<b>Total Expenditures</b>	<b>15,000</b>	<b>1,174</b>	<b>2,048</b>	<b>1,087</b>	<b>-</b>	<b>12,952</b>	<b>14%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>285</b>	<b>1,968</b>	<b>-</b>	<b>(285)</b>	
<b>Cash Balance</b>			<b>1,532,487</b>	<b>1,518,811</b>			

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

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

The purpose of this fund is to retain security deposits collected from customers when establishing new service. Upon termination of service, these deposits are released and credited against final bills.

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

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Water Works Sinking	<b>Month</b>	February
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<b>Fund/Department Number</b>	625	<b>Date Updated</b>	3/13/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	8,500	289	1,113	571	-	7,387	13%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	2,046,391	164,000	328,000	341,010	-	1,718,391	16%
<b>Total Revenue</b>	<b>2,054,891</b>	<b>164,289</b>	<b>329,113</b>	<b>341,581</b>	<b>-</b>	<b>1,725,778</b>	<b>16%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	2,046,391	-	-	-	-	2,046,391	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	8,500	289	1,104	565	-	7,396	13%
<b>Total Expenditures</b>	<b>2,054,891</b>	<b>289</b>	<b>1,104</b>	<b>565</b>	<b>-</b>	<b>2,053,787</b>	<b>0%</b>
<b>Net</b>	<b>-</b>	<b>164,000</b>	<b>328,009</b>	<b>341,016</b>	<b>-</b>	<b>(328,009)</b>	
<b>Cash Balance</b>			<b>378,167</b>	<b>345,421</b>			

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

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

The purpose of this fund is to disburse principal and interest payments on obligated debt to paying agent trustees. The source of monies for debt repayment are transfers from the water utility operating fund 620. Biannual installments are disbursed at the end of June and December. June's payment includes 50% of the annual interest and December's payment comprises the rest of the interest and all of the principal.

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

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Water Works Bond Reserve	<b>Month</b>	February
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<b>Fund/Department Number</b>	626	<b>Date Updated</b>	3/13/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	16,000	1,073	2,227	3,250	-	13,773	14%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>16,000</b>	<b>1,073</b>	<b>2,227</b>	<b>3,250</b>	<b>-</b>	<b>13,773</b>	<b>14%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	16,000	-	-	-	-	16,000	0%
<b>Total Expenditures</b>	<b>16,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,000</b>	<b>0%</b>
<b>Net</b>	<b>-</b>	<b>1,073</b>	<b>2,227</b>	<b>3,250</b>	<b>-</b>	<b>(2,227)</b>	
<b>Cash Balance</b>			<b>1,429,591</b>	<b>1,642,812</b>			

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

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

The purpose of this fund is to ensure compliance with certain debt service bond covenants. Balance in fund is determined by debt service financing arrangements at bond issuance.

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

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Water Works Reserve Operations & Maintenance	<b>Month</b>	February
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<b>Fund/Department Number</b>	629	<b>Date Updated</b>	3/13/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	23,000	1,895	3,744	4,514	-	19,256	16%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	74,500	-	151,272	227,461	-	(76,772)	203%
<b>Total Revenue</b>	<b>97,500</b>	<b>1,895</b>	<b>155,016</b>	<b>231,975</b>	<b>-</b>	<b>(57,516)</b>	<b>159%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	23,000	1,895	3,289	1,608	-	19,711	14%
<b>Total Expenditures</b>	<b>23,000</b>	<b>1,895</b>	<b>3,289</b>	<b>1,608</b>	<b>-</b>	<b>19,711</b>	<b>14%</b>
<b>Net</b>	<b>74,500</b>	<b>(0)</b>	<b>151,727</b>	<b>230,367</b>	<b>-</b>	<b>(77,227)</b>	
<b>Cash Balance</b>			<b>2,614,000</b>	<b>2,462,728</b>			

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

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

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. The Cash Balance of this fund is equivalent to two months' worth of the amended annual operating expenditure budget in Fund 620, excluding transfers. Current year reserve is greater than anticipated mostly due to higher rollover encumbrance activity. A budget transfer/appropriation form A will be submitted to adjust upward the transfers in revenue.

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

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Sewer Repair Insurance	<b>Month</b>	February
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<b>Fund/Department Number</b>	640	<b>Date Updated</b>	3/14/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	613,924	52,952	106,566	103,940	-	507,359	17%
Interest Earnings	7,864	1,377	2,704	3,345	-	5,160	34%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>621,788</b>	<b>54,328</b>	<b>109,269</b>	<b>107,285</b>	<b>-</b>	<b>512,519</b>	<b>18%</b>
<b>Expenditures</b>							
Personnel	219,798	13,765	27,943	23,665	-	191,855	13%
Supplies	37,970	2,731	4,491	1,650	4,171	29,308	23%
Services	262,444	29,894	62,357	31,755	29,128	170,959	35%
Debt Service	14,297	-	-	-	-	14,297	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>534,509</b>	<b>46,390</b>	<b>94,790</b>	<b>57,071</b>	<b>33,299</b>	<b>406,420</b>	<b>24%</b>
<b>Net</b>	<b>87,279</b>	<b>7,938</b>	<b>14,479</b>	<b>50,214</b>	<b>(33,299)</b>	<b>106,099</b>	
<b>Cash Balance</b>			<b>1,776,994</b>	<b>1,701,637</b>			

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

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

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. This program is fully staffed with the hiring of a new Sewer Manager.

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

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Sewage Works Operations</b>	<b>Month</b>	<b>February</b>
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<b>Fund/Department Number</b>	<b>641</b>	<b>Date Updated</b>	<b>3/15/2017</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	37,020,404	3,126,932	6,336,522	5,970,582	-	30,683,882	17%
Interest Earnings	65,000	11,756	21,766	19,381	-	43,234	33%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	56,500	4,901	5,216	4,415	-	51,284	9%
Transfers In	30,000	3,535	6,160	2,646	-	23,840	21%
<b>Total Revenue</b>	<b>37,171,904</b>	<b>3,147,125</b>	<b>6,369,664</b>	<b>5,997,024</b>	<b>-</b>	<b>30,802,240</b>	<b>17%</b>
<b>Expenditures</b>							
Personnel	7,750,680	536,713	1,118,783	1,066,932	6	6,631,890	14%
Supplies	2,116,554	62,935	197,152	224,764	135,826	1,783,576	16%
Services	15,731,085	1,363,176	2,709,248	1,778,688	3,286,823	9,735,014	38%
Debt Service	882,869	74,155	280,647	190,515	2,389	599,834	32%
Capital	-	-	-	-	-	-	0%
Transfers Out	18,061,147	-	762,798	2,418,510	-	17,298,350	4%
<b>Total Expenditures</b>	<b>44,542,335</b>	<b>2,036,979</b>	<b>5,068,628</b>	<b>5,679,409</b>	<b>3,425,044</b>	<b>36,048,663</b>	<b>19%</b>
<b>Net</b>	<b>(7,370,431)</b>	<b>1,110,145</b>	<b>1,301,036</b>	<b>317,616</b>	<b>(3,425,044)</b>	<b>(5,246,423)</b>	
<b>Cash Balance</b>			<b>14,478,414</b>	<b>9,226,110</b>			

<b>Staffing</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>

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

This enterprise fund utilizes monthly fees received from residents and businesses to properly treat, transport, and dispose of generated sewage.

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

Capital spending for Sewage works is shown in Fund 642.

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Sewage Works Capital</b>	<b>Month</b>	<b>February</b>
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<b>Fund/Department Number</b>	<b>642</b>	<b>Date Updated</b>	<b>3/14/2017</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	45,000	4,555	10,026	17,620	-	34,974	22%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	400,000	400,000	-	-	(400,000)	0%
Transfers In	4,442,000	-	-	-	-	4,442,000	0%
<b>Total Revenue</b>	<b>4,487,000</b>	<b>404,555</b>	<b>410,026</b>	<b>17,620</b>	<b>-</b>	<b>4,076,974</b>	<b>9%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	7,640,455	387,989	1,686,317	688,430	2,124,903	3,829,234	50%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>7,640,455</b>	<b>387,989</b>	<b>1,686,317</b>	<b>688,430</b>	<b>2,124,903</b>	<b>3,829,234</b>	<b>50%</b>
<b>Net</b>	<b>(3,153,455)</b>	<b>16,566</b>	<b>(1,276,291)</b>	<b>(670,810)</b>	<b>(2,124,903)</b>	<b>247,739</b>	
<b>Cash Balance</b>			<b>6,068,131</b>	<b>8,070,261</b>			

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

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

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 Spending on Capital Projects Below:**

Year to Date totals spent include: Wastewater Treatment Plant Secondary Improvements \$954,303, Grit & Screening Improvements \$6,248, Calvert St. Lift Station \$16,150. Sewer Vector Truck \$331,398, Sewer Dept Crew Trucks \$89,192, Sewer Dump Truck \$207,540, Wastewater Crew Trucks \$44,596, Wastewater Cargo Van \$36,890.

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Sewage Works Reserve Operations & Maint.	<b>Month</b>	February
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<b>Fund/Department Number</b>	643	<b>Date Updated</b>	3/14/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	30,000	3,535	7,015	7,428	-	22,985	23%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	23,721	-	-	896,725	-	23,721	0%
<b>Total Revenue</b>	<b>53,721</b>	<b>3,535</b>	<b>7,015</b>	<b>904,153</b>	<b>-</b>	<b>46,706</b>	<b>13%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	30,000	3,535	6,160	2,646	-	23,840	21%
<b>Total Expenditures</b>	<b>30,000</b>	<b>3,535</b>	<b>6,160</b>	<b>2,646</b>	<b>-</b>	<b>23,840</b>	<b>21%</b>
<b>Net</b>	<b>23,721</b>	<b>-</b>	<b>856</b>	<b>901,507</b>	<b>-</b>	<b>22,866</b>	
<b>Cash Balance</b>			<b>4,636,374</b>	<b>4,575,374</b>			

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

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

The purpose of this fund is to hold the equivalent of two month's of Sewage Works (Sewers & Wastewater) budgeted operating expenses in reserve. Interest earned on the fund balance is transferred to Sewage Works operating fund #641.

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



## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Sewage Sinking	<b>Month</b>	February
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<b>Fund/Department Number</b>	649	<b>Date Updated</b>	3/14/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	13,000	1,184	1,581	2,325	-	11,419	12%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	9,164,024	-	762,798	1,521,785	-	8,401,227	8%
<b>Total Revenue</b>	<b>9,177,024</b>	<b>1,184</b>	<b>764,378</b>	<b>1,524,111</b>	<b>-</b>	<b>8,412,646</b>	<b>8%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	8,000	500	1,500	1,850	-	6,500	19%
Debt Service	9,155,754	-	-	-	-	9,155,754	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>9,163,754</b>	<b>500</b>	<b>1,500</b>	<b>1,850</b>	<b>-</b>	<b>9,162,254</b>	<b>0%</b>
<b>Net</b>	<b>13,270</b>	<b>684</b>	<b>762,878</b>	<b>1,522,261</b>	<b>-</b>	<b>(749,608)</b>	
<b>Cash Balance</b>			<b>1,578,541</b>	<b>2,327,001</b>			

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

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

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

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

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Sewage Debt Service Reserve	<b>Month</b>	February
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<b>Fund/Department Number</b>	653	<b>Date Updated</b>	3/14/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,400	955	955	25	-	3,445	22%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>4,400</b>	<b>955</b>	<b>955</b>	<b>25</b>	<b>-</b>	<b>3,445</b>	<b>22%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>4,400</b>	<b>955</b>	<b>955</b>	<b>25</b>	<b>-</b>	<b>3,445</b>	
<b>Cash Balance</b>			<b>4,112,588</b>	<b>4,105,649</b>			

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

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

This Debt Reserve fund is held in a separate account at Bank of NY Mellon Trust. The account was fully funded for existing debt in 2013. Due to the re-funding of three older Sewer Bonds in 2015, the required reserve now has a lower cash balance. A reconciliation of this account is done monthly.

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

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Sewer Bond 2011	<b>Month</b>	February
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<b>Fund/Department Number</b>	659	<b>Date Updated</b>	3/14/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	39	80	469	-	(80)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>-</b>	<b>39</b>	<b>80</b>	<b>469</b>	<b>-</b>	<b>(80)</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	11,617	-	-	-	11,617	-	100%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>11,617</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,617</b>	<b>-</b>	<b>100%</b>
<b>Net</b>	<b>(11,617)</b>	<b>39</b>	<b>80</b>	<b>469</b>	<b>(11,617)</b>	<b>(80)</b>	
<b>Cash Balance</b>			<b>51,758</b>	<b>232,363</b>			

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

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

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

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

From issue late in 2011, this bond has funded numerous projects including Diamond Ave. Trunk Sewer, Phase II \$3.7 million, East Bank Sewer Separation, Phase II \$2.8 million, East Bank Sewer Separation, Phase III \$2.3 million, LaSalle School Area Sewer Separation, \$1.7 million, East Bank Sewer Separation, Phase III \$545,000, Southwood Sewer Separation, \$1,438,816, Diamond Ave. Trunk Sewer, Phase III \$248,000, St. Joseph River CSO Stabilization \$217,831, Secondary Clarifier Upgrade \$494,141, Wastewater Treatment Plant Digester Upgrade \$5,945,471.

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Sewer Bond 2012	<b>Month</b>	February
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<b>Fund/Department Number</b>	661	<b>Date Updated</b>	3/14/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	50,000	2,201	4,580	28,135	-	45,420	9%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>50,000</b>	<b>2,201</b>	<b>4,580</b>	<b>28,135</b>	<b>-</b>	<b>45,420</b>	<b>9%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	250,000	-	-	-	-	250,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	2,760,364	166,950	169,950	1,261,739	1,840,414	750,000	73%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,010,364</b>	<b>166,950</b>	<b>169,950</b>	<b>1,261,739</b>	<b>1,840,414</b>	<b>1,000,000</b>	<b>67%</b>
<b>Net</b>	<b>(2,960,364)</b>	<b>(164,749)</b>	<b>(165,369)</b>	<b>(1,233,603)</b>	<b>(1,840,414)</b>	<b>(954,581)</b>	
<b>Cash Balance</b>			<b>2,886,436</b>	<b>12,964,479</b>			

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

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

Current year spending from this Bond has been for Wastewater Treatment Plant Grit/Screening Improvements \$3,000.

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

Since issue through December 2015, projects funded from this Bond include: East Bank Sewer Separation-Phase 4 \$2.6 million, Diamond Ave. Sewer Separation Phase 3, \$2.6 million, Prairie Avenue Sewer Separation-Phase I \$600,445, Southwood Sewer Separation \$919,608, Fairfax Sewer \$70,022, East Bank Sewer Separation-Phase 5 \$1,318,385, Sewer Sensory Control Network \$193,609, Wastewater Treatment Plant Grit/Screening Improvements \$180,216, Secondary Clarifier Modifications \$2,673,306, CSO LTCP re-look \$1,714,206, and misc other \$2,070.

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	2013A Cost of Issuance Fund	<b>Month</b>	February
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<b>Fund/Department Number</b>	664	<b>Date Updated</b>	3/14/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	9	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	9	-	-	0%
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	-	-	-	-	-	-	0%
<b>Net</b>	-	-	-	9	-	-	-
<b>Cash Balance</b>	-		-	4,515			

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

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

This fund was set up to pay the issue costs related to the re-funding of the 2004 Sewer bond and 1998 SRF Loan. Those costs were paid in 2013. In 2016, the remaining cash balance was transferred to the debt service fund #649 to be used for loan payments.

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

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	2015 Sewer Bond Issuance	<b>Month</b>	February
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<b>Fund/Department Number</b>	666	<b>Date Updated</b>	3/14/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	81	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>81</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	2,500	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,500</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,419)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>		<b>-</b>	<b>6,671</b>			

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

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

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

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

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Century Center	<b>Month</b>	February
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<b>Fund/Department Number</b>	670	<b>Date Updated</b>	3/17/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	1,275,000	-	637,500	656,725	-	637,500	50%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	2,909,311	211,557	484,988	523,821	-	2,424,323	17%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	10,000	120	120	6,547	-	9,880	1%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>4,194,311</b>	<b>211,677</b>	<b>1,122,607</b>	<b>1,187,093</b>	<b>-</b>	<b>3,071,704</b>	<b>27%</b>
<b>Expenditures</b>							
Personnel	2,327,806	205,755	330,324	328,637	-	1,997,482	14%
Supplies	513,040	43,733	80,274	101,915	-	432,766	16%
Services	1,144,768	99,989	220,905	209,546	-	923,863	19%
Debt Service	-	-	-	-	-	-	0%
Capital	126,529	-	-	-	-	126,529	0%
Transfers Out	82,167	-	-	-	-	82,167	0%
<b>Total Expenditures</b>	<b>4,194,310</b>	<b>349,477</b>	<b>631,504</b>	<b>640,098</b>	<b>-</b>	<b>3,562,806</b>	<b>15%</b>

<b>Net</b>	1	(137,801)	491,103	546,995	-	(491,102)
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<b>Cash Balance</b>		1,969,764	1,750,812
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<b>Staffing</b>	
Full Time	-
Part-Time /Seasonal/Temporary	-
<b>Total</b>	-

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

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

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

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Century Center Capital	<b>Month</b>	February
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<b>Fund/Department Number</b>	671	<b>Date Updated</b>	3/17/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	750	66	140	164	-	610	19%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>750</b>	<b>66</b>	<b>140</b>	<b>164</b>	<b>-</b>	<b>610</b>	<b>19%</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>750</b>	<b>66</b>	<b>140</b>	<b>164</b>	<b>-</b>	<b>610</b>	
<b>Cash Balance</b>			<b>866,126</b>	<b>1,002,236</b>			

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

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

SMG contributed a one time amount of \$575,000 to cover capital expenses in August 2013. 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:**



## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Century Center Energy Conservation Debt Svc	<b>Month</b>	February
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<b>Fund/Department Number</b>	672	<b>Date Updated</b>	3/17/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	110,130	4	9	8	-	110,121	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	82,167	-	-	-	-	82,167	0%
<b>Total Revenue</b>	<b>192,297</b>	<b>4</b>	<b>9</b>	<b>8</b>	<b>-</b>	<b>192,288</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	192,297	-	-	-	-	192,297	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>192,297</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>192,297</b>	<b>0%</b>
<b>Net</b>	<b>-</b>	<b>4</b>	<b>9</b>	<b>8</b>	<b>-</b>	<b>(9)</b>	
<b>Cash Balance</b>			<b>57,062</b>	<b>50,040</b>			

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

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

A Qualified Energy Conservation Bond was taken out in May 2015.

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

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Central Services	<b>Month</b>	February
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<b>Fund/Department Number</b>	222	<b>Date Updated</b>	3/13/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	8,246,169	687,294	1,360,529	1,226,910	-	6,885,640	16%
Interest Earnings	6,800	569	1,332	2,380	-	5,468	20%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	10,000	-	-	-	-	10,000	0%
Other Income	45,600	217	2,205	3,750	-	43,395	5%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>8,308,569</b>	<b>688,080</b>	<b>1,364,066</b>	<b>1,233,040</b>	<b>-</b>	<b>6,944,503</b>	<b>16%</b>
<b>Expenditures</b>							
Personnel	3,288,165	226,370	455,139	408,168	(405)	2,833,431	14%
Supplies	170,652	16,943	42,974	(449)	14,142	113,536	33%
Services	4,793,470	404,287	877,890	766,441	2,721,139	1,194,441	75%
Debt Service	15,656	1,045	2,994	1,325	1,465	11,197	28%
Capital	-	-	-	-	-	-	0%
Transfers Out	286,700	-	-	-	-	286,700	0%
<b>Total Expenditures</b>	<b>8,554,643</b>	<b>648,645</b>	<b>1,378,997</b>	<b>1,175,486</b>	<b>2,736,341</b>	<b>4,439,305</b>	<b>48%</b>
<b>Net</b>	<b>(246,074)</b>	<b>39,435</b>	<b>(14,931)</b>	<b>57,554</b>	<b>(2,736,341)</b>	<b>2,505,198</b>	
<b>Cash Balance</b>			<b>1,388,900</b>	<b>1,488,497</b>			

<b>Staffing</b>		
Full Time	42.00	40.00
Part-Time /Seasonal/Temporary	2.00	2.00
<b>Total</b>	<b>44.00</b>	<b>42.00</b>

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

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. In February we had 1,268 vehicle repairs. Average Fuel prices for Feb. is \$1.78 for Unleaded and \$1.87 for Diesel. Budgeted amount per gallon is \$2.50. Equipment Services continues to purchase new vehicles with compressed natural gas or hybrids.

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

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Central Services Capital	<b>Month</b>	February
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<b>Fund/Department Number</b>	224	<b>Date Updated</b>	3/13/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	900	72	157	382	-	743	17%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	286,700	-	-	-	-	286,700	0%
<b>Total Revenue</b>	<b>287,600</b>	<b>72</b>	<b>157</b>	<b>382</b>	<b>-</b>	<b>287,443</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	28,000	1,572	1,572	-	21,653	4,775	83%
Services	69,025	2,437	13,012	-	8,750	47,263	32%
Debt Service	-	-	-	-	-	-	0%
Capital	229,000	-	-	23,369	-	229,000	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>326,025</b>	<b>4,009</b>	<b>14,585</b>	<b>23,369</b>	<b>30,403</b>	<b>281,038</b>	<b>14%</b>
<b>Net</b>	<b>(38,425)</b>	<b>(3,937)</b>	<b>(14,428)</b>	<b>(22,988)</b>	<b>(30,403)</b>	<b>6,406</b>	
<b>Cash Balance</b>			<b>99,306</b>	<b>163,932</b>			

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

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

Revenues are a transfer from Central Services fund 222., some expenses are carry overs from 2016.

**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. Press

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Liability Insurance</b>	<b>Month</b>	<b>February</b>
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<b>Fund/Department Number</b>	<b>226</b>	<b>Date Updated</b>	<b>3/17/2017</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	2,927,591	243,964	487,132	368,591	-	2,440,459	17%
Interest Earnings	30,000	3,512	7,023	9,172	-	22,977	23%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	600,000	35,123	35,742	12,878	-	564,258	6%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>3,557,591</b>	<b>282,599</b>	<b>529,897</b>	<b>390,641</b>	<b>-</b>	<b>3,027,694</b>	<b>15%</b>
<b>Expenditures</b>							
Personnel	268,799	23,062	41,274	32,006	-	227,525	15%
Supplies	21,062	382	2,957	1,387	2,385	15,721	25%
Services	3,297,725	104,967	312,457	300,696	109,253	2,876,015	13%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,587,586</b>	<b>128,412</b>	<b>356,688</b>	<b>334,089</b>	<b>111,637</b>	<b>3,119,261</b>	<b>13%</b>
<b>Net</b>	<b>(29,995)</b>	<b>154,187</b>	<b>173,209</b>	<b>56,553</b>	<b>(111,637)</b>	<b>(91,567)</b>	
<b>Cash Balance</b>			<b>4,780,693</b>	<b>4,581,771</b>			

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

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

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. Personnel expenditures are for 2 Safety and Risk personnel and an attorney who processes claims for the City. The City has budgeted \$1 million in 2017 for expected liability claims, \$800,000 for for the City's portion of cost of Beck's Lake clean-up, and \$603,386 in expected workers compensation activities.

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

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Take Home Vehicle Police	<b>Month</b>	February
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<b>Fund/Department Number</b>	278	<b>Date Updated</b>	3/15/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	8,950	-	-	0%
Interest Earnings	4,000	575	1,136	1,297	-	2,864	28%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	122,200	-	-	8,950	-	122,200	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>126,200</b>	<b>575</b>	<b>1,136</b>	<b>19,197</b>	<b>-</b>	<b>125,064</b>	<b>1%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	10,000	972	972	53	-	9,028	10%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>10,000</b>	<b>972</b>	<b>972</b>	<b>53</b>	<b>-</b>	<b>9,028</b>	<b>10%</b>
<b>Net</b>	<b>116,200</b>	<b>(397)</b>	<b>164</b>	<b>19,143</b>	<b>-</b>	<b>116,036</b>	
<b>Cash Balance</b>			<b>753,016</b>	<b>660,616</b>			

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

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

This fund charges police officers for liability insurance and gasoline costs for take home police vehicles. The cash reserve in this fund has increased in recent years and is expected to increase during 2016. Claims have been minimal in this fund since it was created. This fund is classified as an Internal Service Fund for financial reporting. Revenue for 2016 is less than 2015 due to the timing of biweekly payroll. The revenue is the amount deducted from officer pay for the vehicle take home program. In 2015 there were twenty seven payrolls paid through the end of December compared to twenty six in 2016.

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

None

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	IT & Innovation/311 Call Center	<b>Month</b>	February
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<b>Fund/Department Number</b>	279	<b>Date Updated</b>	3/17/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	5,197,431	430,621	861,242	-	-	4,336,189	17%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	77,979	-	-	0%
<b>Total Revenue</b>	<b>5,197,431</b>	<b>430,621</b>	<b>861,242</b>	<b>77,979</b>	<b>-</b>	<b>4,336,189</b>	<b>17%</b>
<b>Expenditures</b>							
Personnel	2,119,953	135,145	279,892	74,256	-	1,840,061	13%
Supplies	981,191	5,667	6,975	599	13,078	961,138	2%
Services	1,940,570	58,979	226,244	3,124	547,955	1,166,371	40%
Debt Service	163,320	7,290	19,300	-	-	144,020	12%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>5,205,034</b>	<b>207,081</b>	<b>532,410</b>	<b>77,979</b>	<b>561,033</b>	<b>4,111,590</b>	<b>21%</b>
<b>Net</b>	<b>(7,603)</b>	<b>223,540</b>	<b>328,832</b>	<b>-</b>	<b>(561,033)</b>	<b>224,599</b>	
<b>Cash Balance</b>			<b>329,524</b>	<b>-</b>			

<b>Staffing</b>		
Full Time	18.00	18.00
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>18.00</b>	<b>18.00</b>

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

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. Starting in 2017, the Department of Innovation & Technology was moved to this fund. Revenues are charges for services to the City departments that are served by the Call Center and IT Department. Expenditures are predominantly related to salaries and benefits and IT software services.

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

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Self-Funded Employee Benefits</b>	<b>Month</b>	<b>February</b>
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<b>Fund/Department Number</b>	<b>711</b>	<b>Date Updated</b>	<b>3/17/2017</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	17,755,850	1,460,178	2,959,495	2,743,291	-	14,796,355	17%
Interest Earnings	40,000	5,922	11,256	9,246	-	28,744	28%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	(2,436)	4,067	756	-	(4,067)	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>17,795,850</b>	<b>1,463,664</b>	<b>2,974,818</b>	<b>2,753,292</b>	<b>-</b>	<b>14,821,032</b>	<b>17%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	78,935	5,141	17,391	906	35,734	25,810	67%
Services	1,216,040	252,012	266,407	265,738	829,985	119,648	90%
Insurance	16,508,225	1,085,989	2,119,429	2,171,026	82,227	14,306,569	13%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>17,803,200</b>	<b>1,343,141</b>	<b>2,403,227</b>	<b>2,437,671</b>	<b>947,946</b>	<b>14,452,027</b>	<b>19%</b>
<b>Net</b>	<b>(7,350)</b>	<b>120,522</b>	<b>571,591</b>	<b>315,622</b>	<b>(947,946)</b>	<b>369,005</b>	
<b>Cash Balance</b>			<b>7,304,947</b>	<b>4,691,091</b>			

### Staffing

Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	-	-

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

This fund handles expenses relating to insurance and claims relating to employees: medical, dental, life, flex spending, etc. For 2017, the City budgeted based on an estimate that claims expenses will increase. 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. For 2017, the City will pay the Wellness Center approx \$996,000. This accounts for the majority of the services budget.

### Explain Significant Spending on Capital Projects Below:

None

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Unemployment Compensation	<b>Month</b>	February
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<b>Fund/Department Number</b>	713	<b>Date Updated</b>	3/17/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	81,000	-	-	1,738	-	81,000	0%
Interest Earnings	2,000	214	431	543	-	1,569	22%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>83,000</b>	<b>214</b>	<b>431</b>	<b>2,282</b>	<b>-</b>	<b>82,569</b>	<b>1%</b>
<b>Expenditures</b>							
Personnel	45,000	5,532	11,261	3,701	-	33,739	25%
Supplies	-	-	-	-	-	-	0%
Services	39,105	2,509	2,818	5,614	11,000	25,287	35%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>84,105</b>	<b>8,041</b>	<b>14,079</b>	<b>9,315</b>	<b>11,000</b>	<b>59,026</b>	<b>30%</b>
<b>Net</b>	<b>(1,105)</b>	<b>(7,827)</b>	<b>(13,648)</b>	<b>(7,033)</b>	<b>(11,000)</b>	<b>23,543</b>	
<b>Cash Balance</b>			<b>272,904</b>	<b>262,249</b>			

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

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

The Unemployment Compensation Fund is classified as an Internal Service Fund for financial reporting. All unemployment claims and outplacement services are paid through this fund. 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 November 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.

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

None



## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Fire Pension</b>	<b>Month</b>	<b>February</b>
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<b>Fund/Department Number</b>	<b>701</b>	<b>Date Updated</b>	<b>3/17/2017</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	5,212,638	-	-	-	-	5,212,638	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,500	84	419	1,061	-	4,081	9%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,217,138</b>	<b>84</b>	<b>419</b>	<b>1,061</b>	<b>-</b>	<b>5,216,719</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	5,091,119	396,405	784,771	828,918	-	4,306,348	15%
Supplies	200	-	10	-	-	190	5%
Services	6,950	104	182	273	3,000	3,768	46%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>5,098,269</b>	<b>396,509</b>	<b>784,964</b>	<b>829,191</b>	<b>3,000</b>	<b>4,310,305</b>	<b>15%</b>
<b>Net</b>	<b>118,869</b>	<b>(396,426)</b>	<b>(784,545)</b>	<b>(828,131)</b>	<b>(3,000)</b>	<b>906,414</b>	
<b>Cash Balance</b>			<b>(616,973)</b>	<b>(355,826)</b>			

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

**Explain Significant Revenue, Expenditure and Staffing 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 2016, the total amount received was \$4,866,271.32. The first payment was received in June in the amount of \$2,434,635.66. The second payment was received in September in the amount of \$2,431,635.66.

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

No capital expenditures are purchased through this account.

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Police Pension</b>	<b>Month</b>	<b>February</b>
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<b>Fund/Department Number</b>	<b>702</b>	<b>Date Updated</b>	<b>3/14/2017</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	6,130,000	-	-	-	-	6,130,000	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,500	549	1,412	2,462	-	3,088	31%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,000	675	2,198	-	-	(198)	110%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>6,136,500</b>	<b>1,224</b>	<b>3,610</b>	<b>2,462</b>	<b>-</b>	<b>6,132,890</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	6,415,689	511,094	1,024,056	1,044,707	-	5,391,633	16%
Supplies	800	-	-	-	-	800	0%
Services	7,400	92	184	194	3,000	4,216	43%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>6,423,889</b>	<b>511,186</b>	<b>1,024,240</b>	<b>1,044,901</b>	<b>3,000</b>	<b>5,396,649</b>	<b>16%</b>
<b>Net</b>	<b>(287,389)</b>	<b>(509,962)</b>	<b>(1,020,630)</b>	<b>(1,042,439)</b>	<b>(3,000)</b>	<b>736,241</b>	
<b>Cash Balance</b>			<b>(228,076)</b>	<b>114,982</b>			

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

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

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

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

No capital expenditures are paid from this fund.

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	City Cemetery	<b>Month</b>	February
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<b>Fund/Department Number</b>	730	<b>Date Updated</b>	3/13/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	200	22	44	58	-	156	22%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>200</b>	<b>22</b>	<b>44</b>	<b>58</b>	<b>-</b>	<b>156</b>	<b>22%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	6,000	-	-	-	-	6,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>6,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,000</b>	<b>0%</b>
<b>Net</b>	<b>(5,800)</b>	<b>22</b>	<b>44</b>	<b>58</b>	<b>-</b>	<b>(5,844)</b>	
<b>Cash Balance</b>			<b>28,847</b>	<b>28,599</b>			

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

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

This fund is designated for expenses specifically for the City Cemetery. Revenues were 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.

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

No funds were spent in 2016.

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Equipment/Vehicle Leasing	<b>Month</b>	February
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<b>Fund/Department Number</b>	750	<b>Date Updated</b>	3/17/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,000	298	298	-	-	702	30%
Bond Proceeds	5,499,000	-	-	-	-	5,499,000	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,500,000</b>	<b>298</b>	<b>298</b>	<b>-</b>	<b>-</b>	<b>5,499,702</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	230,000	-	-	-	-	230,000	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	5,270,000	983,042	983,042	-	-	4,286,958	19%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>5,500,000</b>	<b>983,042</b>	<b>983,042</b>	<b>-</b>	<b>-</b>	<b>4,516,958</b>	<b>18%</b>
<b>Net</b>	<b>-</b>	<b>(982,744)</b>	<b>(982,744)</b>	<b>-</b>	<b>-</b>	<b>982,744</b>	
<b>Cash Balance</b>			<b>2,195,150</b>				

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

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

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.

**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.

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Parks Bond Capital</b>			<b>Month</b>	<b>February</b>		
<b>Fund/Department Number</b>	<b>751</b>			<b>Date Updated</b>	<b>3/14/2017</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%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	7,500	369	369	-	-	7,131	5%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>7,500</b>	<b>369</b>	<b>369</b>	<b>-</b>	<b>-</b>	<b>7,131</b>	<b>5%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	3,500,000	63,156	63,156	-	-	3,436,844	2%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,500,000</b>	<b>63,156</b>	<b>63,156</b>	<b>-</b>	<b>-</b>	<b>3,436,844</b>	<b>2%</b>
<b>Net</b>	<b>(3,492,500)</b>	<b>(62,787)</b>	<b>(62,787)</b>	<b>-</b>	<b>-</b>	<b>(3,429,713)</b>	
<b>Cash Balance</b>			<b>4,274,412</b>	<b>-</b>			
<b>Staffing</b>							
Full Time	-	-					
Part-Time /Seasonal/Temporary	-	-					
<b>Total</b>	<b>-</b>	<b>-</b>					
<b>Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:</b>							
<p>The purpose of the Parks Bond Capital Fund is to account for the expenditures of the bond proceeds on parks improvements and equipment. The original bond was \$5,605,000 and was issued during 2015. Charles Black Center - additional Gymnasium added. The Parks Bond Capital Fund 751 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 City submits pay requests for costs incurred under the bond to US Bank. This fund is being established in 2017 to integrate these trustee accounts into the City's regular accounting system.</p>							
<b>Explain Significant Spending on Capital Projects Below:</b>							
<p>Capital expenditures include \$42,747 for upgrades to the HVAC system at the Martin Luther King Center and \$20,000 for miscellaneous park improvements.</p>							

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Smart Streets Bond Capital	<b>Month</b>	February
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<b>Fund/Department Number</b>	753	<b>Date Updated</b>	3/17/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	17,000	604	604	-	-	16,396	4%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>17,000</b>	<b>604</b>	<b>604</b>	<b>-</b>	<b>-</b>	<b>16,396</b>	<b>4%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	10,000,000	986,652	986,652	-	-	9,013,348	10%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>10,000,000</b>	<b>986,652</b>	<b>986,652</b>	<b>-</b>	<b>-</b>	<b>9,013,348</b>	<b>10%</b>
<b>Net</b>	<b>(9,983,000)</b>	<b>(986,047)</b>	<b>(986,047)</b>	<b>-</b>	<b>-</b>	<b>(8,996,953)</b>	
<b>Cash Balance</b>			<b>4,943,406</b>	<b>-</b>			

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

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

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.

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

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

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>River West Development Area (Airport TIF)</b>	<b>Month</b>	<b>February</b>
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<b>Fund/Department Number</b>	<b>324</b>	<b>Date Updated</b>	<b>3/16/2017</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	17,808,613	-	-	-	-	17,808,613	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	394,000	-	-	-	-	394,000	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	100,957	24,367	47,395	65,894	-	53,562	47%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	4,430,725	91,594	145,972	33,772	-	4,284,753	3%
Transfers In	29,000	2,115	3,686	1,996	-	25,314	13%
<b>Total Revenue</b>	<b>22,763,295</b>	<b>118,077</b>	<b>197,053</b>	<b>101,661</b>	<b>-</b>	<b>22,566,242</b>	<b>1%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	3,907,705	14,563	291,701	69,399	2,246,573	1,369,431	65%
Debt Service	8,182,182	-	3,549,640	2,616,949	-	4,632,542	43%
Capital	25,529,000	108,486	630,107	2,832,213	5,003,131	19,895,762	22%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>37,618,887</b>	<b>123,050</b>	<b>4,471,448</b>	<b>5,518,560</b>	<b>7,249,704</b>	<b>25,897,735</b>	<b>31%</b>
<b>Net</b>	<b>(14,855,592)</b>	<b>(4,973)</b>	<b>(4,274,395)</b>	<b>(5,416,899)</b>	<b>(7,249,704)</b>	<b>(3,331,493)</b>	
<b>Cash Balance</b>			<b>28,235,727</b>	<b>27,317,645</b>			

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

**Explain Significant Revenue, Expenditure and Staffing 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. Expenditures thus far in 2017 include: \$232K for Chet Waggoner Drive; \$110K for Four Winds Field Planning Area Improvements.

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	TIF - West Washington	<b>Month</b>	February
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<b>Fund/Department Number</b>	422	<b>Date Updated</b>	3/16/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	420,000	-	-	-	-	420,000	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	16,000	1,497	2,908	3,029	-	13,092	18%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>436,000</b>	<b>1,497</b>	<b>2,908</b>	<b>3,029</b>	<b>-</b>	<b>433,092</b>	<b>1%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	3,284	-	-	3,366	3,284	0	100%
Debt Service	-	-	-	-	-	-	0%
Capital	1,425,008	-	-	-	300,000	1,125,008	21%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,428,292</b>	<b>-</b>	<b>-</b>	<b>3,366</b>	<b>303,284</b>	<b>1,125,008</b>	<b>21%</b>
<b>Net</b>	<b>(992,292)</b>	<b>1,497</b>	<b>2,908</b>	<b>(337)</b>	<b>(303,284)</b>	<b>(691,916)</b>	
<b>Cash Balance</b>			<b>1,963,966</b>	<b>1,506,488</b>			

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

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**  
 Major Projects committed thus far in 2016 are: City Cemetery Project.

**Explain Significant Spending on Capital Projects Below:**  
 Major projects committed thus far in 2017 are: City Cemetery Project. Other TIF eligible development projects for this TIF area will be determined by department staff and the Mayor's office as the year progresses.



## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Redevelopment Retail & Leighton Plaza	<b>Month</b>	February
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<b>Fund/Department Number</b>	425	<b>Date Updated</b>	3/16/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,706	127	252	334	-	1,454	15%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	195,308	14,069	24,411	21,819	-	170,897	12%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>197,014</b>	<b>14,196</b>	<b>24,663</b>	<b>22,153</b>	<b>-</b>	<b>172,351</b>	<b>13%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	10,342	14	145	460	-	10,197	1%
Services	147,824	9,288	14,298	8,870	-	133,526	10%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>158,166</b>	<b>9,302</b>	<b>14,443</b>	<b>9,330</b>	<b>-</b>	<b>143,723</b>	<b>9%</b>
<b>Net</b>	<b>38,848</b>	<b>4,894</b>	<b>10,220</b>	<b>12,823</b>	<b>-</b>	<b>28,628</b>	
<b>Cash Balance</b>			<b>197,030</b>	<b>221,639</b>			

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

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

Operations under outside contract with Bradley Co.

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

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	River East Development Area (NE Dev TIF)	<b>Month</b>	February
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<b>Fund/Department Number</b>	429	<b>Date Updated</b>	3/16/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	3,000,000	-	-	-	-	3,000,000	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	700	1,050	-	-	(1,050)	0%
Interest Earnings	57,000	5,999	11,576	15,244	-	45,424	20%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>3,057,000</b>	<b>6,699</b>	<b>12,626</b>	<b>15,244</b>	<b>-</b>	<b>3,044,374</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	315,219	45,644	72,624	30,000	192,136	50,459	84%
Debt Service	-	-	-	-	-	-	0%
Capital	10,287,477	-	164	55,611	2,261,438	8,025,876	22%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>10,602,696</b>	<b>45,644</b>	<b>72,788</b>	<b>85,611</b>	<b>2,453,574</b>	<b>8,076,335</b>	<b>24%</b>
<b>Net</b>	<b>(7,545,696)</b>	<b>(38,945)</b>	<b>(60,162)</b>	<b>(70,367)</b>	<b>(2,453,574)</b>	<b>(5,031,960)</b>	
<b>Cash Balance</b>			<b>7,815,488</b>	<b>7,490,818</b>			

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

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

Due to changes in boundary, this area now includes a portion of South Bend Central Development Area (Fund 420).

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

Projects committed to in 2017 include: East Bank Pase 5 CSO; Howard Park Ice Rink; Michiana Brick Demolition; Niles/Jefferson Bridge Tunnel; Newman Center Armory; and Perley School (Safe Routes to School)

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	TIF - Southside Development #1	<b>Month</b>	February
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<b>Fund/Department Number</b>	430	<b>Date Updated</b>	3/16/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	2,400,000	-	-	-	-	2,400,000	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	33,000	3,420	6,528	12,174	-	26,472	20%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	1,448,127	561,229	561,229	-	-	886,898	39%
<b>Total Revenue</b>	<b>3,881,127</b>	<b>564,649</b>	<b>567,757</b>	<b>12,174</b>	<b>-</b>	<b>3,313,370</b>	<b>15%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	19,188	-	-	152,450	19,188	(0)	100%
Debt Service	-	-	-	-	-	-	0%
Capital	6,898,238	12,530	158,654	1,800	668,982	6,070,602	12%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>6,917,426</b>	<b>12,530</b>	<b>158,654</b>	<b>154,250</b>	<b>688,170</b>	<b>6,070,602</b>	<b>12%</b>
<b>Net</b>	<b>(3,036,299)</b>	<b>552,119</b>	<b>409,103</b>	<b>(142,075)</b>	<b>(688,170)</b>	<b>(2,757,232)</b>	
<b>Cash Balance</b>			<b>5,043,520</b>	<b>5,953,303</b>			

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

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

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

Projects committed to in 2016 include: Chippewa Improvements, Ireland & Miami Area Improvements, and Safe Routes to School (Perley). Major expenditures in 2017 are expected to be: \$900K for completion of the Chippewa Roundabout and \$280K for Bowen Street Improvements.

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	TIF - Southside Development #3	<b>Month</b>	February
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<b>Fund/Department Number</b>	432	<b>Date Updated</b>	3/16/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	6,000	3,484	7,130	10,603	-	(1,130)	119%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>6,000</b>	<b>3,484</b>	<b>7,130</b>	<b>10,603</b>	<b>-</b>	<b>(1,130)</b>	<b>119%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	3,961,668	-	3,961,667	365,835	-	1	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	887,127	-	-	-	-	887,127	0%
<b>Total Expenditures</b>	<b>4,848,795</b>	<b>-</b>	<b>3,961,667</b>	<b>365,835</b>	<b>-</b>	<b>887,128</b>	<b>82%</b>
<b>Net</b>	<b>(4,842,795)</b>	<b>3,484</b>	<b>(3,954,537)</b>	<b>(355,232)</b>	<b>-</b>	<b>(888,258)</b>	
<b>Cash Balance</b>			<b>903,728</b>	<b>4,947,163</b>			

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

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

The purpose of this fund is to pay debt service. The bond was paid off in February 2017. The Redevelopment Commission passed a resolution in February to close the allocation area so no more TIF revenues will be collected. We will soon transfer the remaining cash to South Side #1 (Fund 430) and close this fund. \$201,724 payment in 2015 is return of prior year taxes to St. Joseph County.

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

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	TIF - Douglas Road	<b>Month</b>	February
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<b>Fund/Department Number</b>	435	<b>Date Updated</b>	3/16/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	327,108	-	-	-	-	327,108	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	750	120	197	289	-	553	26%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>327,858</b>	<b>120</b>	<b>197</b>	<b>289</b>	<b>-</b>	<b>327,661</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	9,104	-	-	-	4,200	4,904	46%
Debt Service	335,112	150,000	150,000	140,000	-	185,112	45%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>344,216</b>	<b>150,000</b>	<b>150,000</b>	<b>140,000</b>	<b>4,200</b>	<b>190,016</b>	<b>45%</b>
<b>Net</b>	<b>(16,358)</b>	<b>(149,880)</b>	<b>(149,803)</b>	<b>(139,711)</b>	<b>(4,200)</b>	<b>137,645</b>	
<b>Cash Balance</b>			<b>6,930</b>	<b>11,954</b>			

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

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

The Douglas Road TIF was established to develop the road and area near Brown Mackie College near the South Bend-Mishawaka border. The fund borrowed money from the City of Mishawaka (\$1,086,550) and Major Moves Fund 412 (\$1,000,000) to finance initial construction. The fund uses TIF tax revenue to repay the loans. During February 2015 the amounts due Mishawaka were paid in full and the amount due to Major Moves was \$787,402. 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:**

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	River East Residential (NE Res TIF)	<b>Month</b>	February
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<b>Fund/Department Number</b>	436	<b>Date Updated</b>	3/16/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	3,298,403	-	-	-	-	3,298,403	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	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>442</b>	<b>213,108</b>	<b>-</b>	<b>3,300,461</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	65,050	-	-	-	-	65,050	0%
Debt Service	3,365,181	446,589	1,683,089	1,684,089	-	1,682,092	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,430,231</b>	<b>446,589</b>	<b>1,683,089</b>	<b>1,684,089</b>	<b>-</b>	<b>1,747,142</b>	<b>49%</b>
<b>Net</b>	<b>(129,328)</b>	<b>(446,589)</b>	<b>(1,682,647)</b>	<b>(1,470,981)</b>	<b>-</b>	<b>1,553,319</b>	
<b>Cash Balance</b>			<b>713,706</b>	<b>149,037</b>			

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

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

Debt Service is related to 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:**

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Redevelopment General	<b>Month</b>	February
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<b>Fund/Department Number</b>	433	<b>Date Updated</b>	3/16/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	135	6	13	18	-	122	10%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>135</b>	<b>6</b>	<b>13</b>	<b>18</b>	<b>-</b>	<b>122</b>	<b>10%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	4,500	-	-	-	-	4,500	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>4,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,500</b>	<b>0%</b>
<b>Net</b>	<b>(4,365)</b>	<b>6</b>	<b>13</b>	<b>18</b>	<b>-</b>	<b>(4,378)</b>	
<b>Cash Balance</b>			<b>8,466</b>	<b>8,720</b>			

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

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

This fund's sole expenditure is for general legal fees for DCI.

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

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Certified Technology Park	<b>Month</b>	February
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<b>Fund/Department Number</b>	439	<b>Date Updated</b>	3/16/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	1,641	3,255	4,625	-	(3,255)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	1,641	3,255	4,625	-	(3,255)	0%
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	-	-	-	-	-	-	0%
<b>Net</b>	-	1,641	3,255	4,625	-	(3,255)	
<b>Cash Balance</b>			2,153,678	2,277,931			

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

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

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

Capital funds are to be expended in Ignition Park and Innovation Park.



## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Airport Urban Enterprise Zone	<b>Month</b>	February
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<b>Fund/Department Number</b>	454	<b>Date Updated</b>	3/16/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	3,900	292	580	767	-	3,320	15%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>3,900</b>	<b>292</b>	<b>580</b>	<b>767</b>	<b>-</b>	<b>3,320</b>	<b>15%</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>292</b>	<b>580</b>	<b>767</b>	<b>-</b>	<b>(46,680)</b>	
<b>Cash Balance</b>			<b>383,675</b>	<b>380,389</b>			

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

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

No significant issues. Possible expenditure for job training in Urban Enterprise Zone.

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

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Industrial Revolving Fund	<b>Month</b>	February
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<b>Fund/Department Number</b>	754	<b>Date Updated</b>	3/17/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	175,000	-	-	-	-	175,000	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	35,000	-	-	-	-	35,000	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>210,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>210,000</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	142,000	-	-	-	-	142,000	0%
Debt Service	15,000	-	-	-	-	15,000	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>157,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>157,000</b>	<b>0%</b>
<b>Net</b>	<b>53,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>53,000</b>	<b>0%</b>
<b>Cash Balance</b>			<b>2,639,206</b>	<b>-</b>			

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

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

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 Department 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.

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

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Redevelopment Bond - Airport Taxable	<b>Month</b>	February
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<b>Fund/Department Number</b>	315	<b>Date Updated</b>	3/16/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	14,000	792	1,572	2,098	-	12,428	11%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>14,000</b>	<b>792</b>	<b>1,572</b>	<b>2,098</b>	<b>-</b>	<b>12,428</b>	<b>11%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	14,000	792	1,380	747	-	12,620	10%
<b>Total Expenditures</b>	<b>14,000</b>	<b>792</b>	<b>1,380</b>	<b>747</b>	<b>-</b>	<b>12,620</b>	<b>10%</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>			

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

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

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 (in this case fund 324). 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 Spending on Capital Projects Below:**

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Coveleski Debt Service Reserve	<b>Month</b>	February
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<b>Fund/Department Number</b>	317	<b>Date Updated</b>	3/16/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,000	391	776	1,027	-	4,224	16%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,000</b>	<b>391</b>	<b>776</b>	<b>1,027</b>	<b>-</b>	<b>4,224</b>	<b>16%</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>391</b>	<b>776</b>	<b>1,027</b>	<b>-</b>	<b>4,224</b>	<b>16%</b>
<b>Cash Balance</b>	<b>513,242</b>		<b>508,846</b>				

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

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

Debt service reserve fund. 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:**

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Redevelopment Bond - Palais Royale	<b>Month</b>	February
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<b>Fund/Department Number</b>	328	<b>Date Updated</b>	3/16/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	15,000	1,323	2,627	3,505	-	12,374	18%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>15,000</b>	<b>1,323</b>	<b>2,627</b>	<b>3,505</b>	<b>-</b>	<b>12,374</b>	<b>18%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	15,000	1,323	2,306	1,248	-	12,694	15%
<b>Total Expenditures</b>	<b>15,000</b>	<b>1,323</b>	<b>2,306</b>	<b>1,248</b>	<b>-</b>	<b>12,694</b>	<b>15%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>320</b>	<b>2,257</b>	<b>-</b>	<b>(320)</b>	
<b>Cash Balance</b>			<b>1,735,840</b>	<b>1,735,840</b>			

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

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

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 Spending on Capital Projects Below:**

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	South Bend Redevelopment Authority	<b>Month</b>	February
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<b>Fund/Department Number</b>	752	<b>Date Updated</b>	3/17/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	169	169	-	-	1,831	8%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	3,866,169	772,500	772,500	-	-	3,093,669	20%
<b>Total Revenue</b>	<b>3,868,169</b>	<b>772,669</b>	<b>772,669</b>	<b>-</b>	<b>-</b>	<b>3,095,500</b>	<b>20%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	3,868,169	-	-	-	-	3,868,169	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	735,236	735,236	-	-	(735,236)	0%
<b>Total Expenditures</b>	<b>3,868,169</b>	<b>735,236</b>	<b>735,236</b>	<b>-</b>	<b>-</b>	<b>3,132,933</b>	<b>19%</b>
<b>Net</b>	<b>-</b>	<b>37,433</b>	<b>37,433</b>	<b>-</b>	<b>-</b>	<b>(37,433)</b>	
<b>Cash Balance</b>			<b>1,270,203</b>	<b>-</b>			

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

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

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 Building Corporation is a separate legal entity that is recorded in the Comprehensive Annual Financial Report (CAFR). This is a new fund for 2017 that integrates this activity into the City's formal accounting system. The debt service payments are for the 2009 Morris PAC refunding, 2011 Century Center refunding, 2013 Century Center refunding, and 2015 Eddy Street Commons refunding.

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

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Smart Streets Debt Service	<b>Month</b>	February
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<b>Fund/Department Number</b>	756	<b>Date Updated</b>	3/17/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,000	179	179	-	-	821	18%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	854,784	-	-	-	-	854,784	0%
<b>Total Revenue</b>	<b>855,784</b>	<b>179</b>	<b>179</b>	<b>-</b>	<b>-</b>	<b>855,605</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	855,784	-	-	-	-	855,784	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>855,784</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>855,784</b>	<b>0%</b>
<b>Net</b>	<b>-</b>	<b>179</b>	<b>179</b>	<b>-</b>	<b>-</b>	<b>(179)</b>	
<b>Cash Balance</b>			<b>2,108,619</b>	<b>-</b>			

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

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

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. City lease rental payments are received from the River West TIF Fund 324. The smart streets projected 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:**

## 2017 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Erskine Village Debt Service	<b>Month</b>	February
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<b>Fund/Department Number</b>	758	<b>Date Updated</b>	3/17/2017
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	31	31	-	-	(31)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	3,960,668	3,961,667	3,961,667	-	-	(999)	100%
<b>Total Revenue</b>	<b>3,960,668</b>	<b>3,961,697</b>	<b>3,961,697</b>	<b>-</b>	<b>-</b>	<b>(1,029)</b>	<b>100%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	3,960,668	-	-	-	-	3,960,668	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	561,000	561,229	561,229	-	-	(229)	100%
<b>Total Expenditures</b>	<b>4,521,668</b>	<b>561,229</b>	<b>561,229</b>	<b>-</b>	<b>-</b>	<b>3,960,439</b>	<b>12%</b>
<b>Net</b>	<b>(561,000)</b>	<b>3,400,468</b>	<b>3,400,468</b>	<b>-</b>	<b>-</b>	<b>(3,961,468)</b>	
<b>Cash Balance</b>			<b>3,961,585</b>				

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

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

Payoff of 2005 Erskine Village Developer Bond in 2017. Sufficient tax increment financing revenue is available to pay the bonds early. Plan to close out the fund in 2017.

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