



Period Ending: April 30, 2017

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City of South Bend

Monthly Departmental Financial Report

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Distribution

Mayor	Pete Buttigieg
Interim Chief of Staff	Angela Kouters
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 Shirk

April 2017

The Monthly Departmental Financial Report

The City of South Bend has developed the attached Monthly Departmental Financial Report to provide current year financial information for each City fund, as well as individual departments within the General Fund, in a condensed format. Information is provided for revenue, expenditures, encumbrances, cash balances and staffing levels. Also included in this report are text boxes that allow departmental fiscal officers to provide an explanation of significant expenditure and staffing variances and spending on major capital projects. Departmental fiscal officers are asked to complete the monthly financial reports (“blue sheets”) for their funds and General Fund departments no later than the 18th of the month following the reporting period. The staff of the Department of Administration & Finance then summarizes the data and publishes this consolidated report no later than 30 days after the end of the reporting period.

The Monthly Departmental Financial Report supplements—but does not replace—other financial reports that the City prepares such as the Monthly Financial Report, Controller’s Cash Report, the Department of Local Government Finance’s Annual Financial Report (AFR), or the Comprehensive Annual Financial Report (CAFR).

Summary Trends & Observations

As of April 30, 2017, total revenue for the year was \$80,088,486, 25% of estimated revenue. As of April 30, 2016, total revenue received was \$64,750,870 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 March 2017, the City received a \$1 million Community Crossings grant from INDOT.

As of April 30, 2017, total expenditures were \$109,542,871 and outstanding encumbrances were \$40,970,459, a total of \$150,513,330 which represents 37% 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 27% of the amended expenditure budget at the end of the period. Total expenditures, excluding encumbrances, were \$86,644,888 as of April 30, 2016.

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

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

We hope that you find this Monthly Departmental Financial Report useful in better understanding the finances of the City of South Bend. If you have any questions regarding this report, please contact John Murphy, City Controller (574) 235 7678, or Jennifer Hockenhull, Deputy City Controller (574) 235 9822.

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

Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
City Funds							
General Fund		58,587,268	1,103,455	4,917,994	3,957,208	53,669,274	8%
Special Revenue							
	102 Rainy Day	60,000	4,262	28,616	29,795	31,384	48%
	103 Excess Levy	-	-	-	7	-	0%
	201 Parks & Recreation	13,813,132	542,186	1,212,991	684,011	12,600,141	9%
	202 Motor Vehicle Highway	9,934,110	1,361,365	3,731,439	4,104,966	6,202,671	38%
	203 Recreation Nonreverting	1,381,787	75,516	439,649	382,664	942,138	32%
	209 Studebaker-Oliver Reverting Grants	104,000	56,725	116,705	46,053	(12,705)	112%
	210 Economic Development State Grants	73,512	148	18,968	787,927	54,544	26%
	211 Department of Community Investment (DCI)	2,291,309	398,624	843,099	1,289,903	1,448,210	37%
	212 Dept of Community Investment Grants	3,348,000	164,474	812,491	625,002	2,535,509	24%
	216 Police State Seizures	36,000	127	13,738	16,560	22,262	38%
	217 Gift, Donation, Bequest	175,800	5,639	127,629	655	48,171	73%
	218 Police Curfew Violations	1,000	5	73	130	927	7%
	219 Unsafe Building	793,757	160,537	350,820	472,732	442,937	44%
	220 Law Enforcement Continuing Education	221,500	31,643	110,007	101,860	111,493	50%
	221 Landlord Registration	1,000	155	3,930	-	(2,930)	393%
	227 Loss Recovery	9,000	404	2,726	3,403	6,274	30%
	249 Public Safety LOIT	7,473,618	622,832	2,491,641	2,266,016	4,981,977	33%
	251 Local Roads & Streets	1,344,000	93,992	419,865	688,496	924,135	31%
	257 LOIT Special Distribution	1,318,000	1,646	164,657	-	1,153,343	12%
	258 Human Rights Federal Grant	165,040	2,576	104,838	139,648	60,202	64%
	265 Local Road & Bridge Grant	-	-	2,000,000	-	(2,000,000)	0%
	271 Eastrace Waterway	22	1	4	5	18	17%
	273 Morris PAC / Palais Royale Marketing	18,300	577	2,325	5,401	15,975	13%
	280 Police Block Grants	-	2	11	13	(11)	0%
	281 Economic Develop Commission-Revenue Bonds	200	12	78	94	122	39%
	289 HAZMAT	10,000	11	74	110	9,926	1%
	291 Indiana River Rescue	45,500	1,869	31,014	31,840	14,487	68%
	294 Regional Police Academy	22,500	886	12,927	18,114	9,573	57%
	295 COPS MORE Grant	92,000	1,029	39,361	32,884	52,639	43%
	299 Police Federal Drug Enforcement	32,000	166	625	440	31,375	2%
	404 County Option Income Tax	10,963,839	920,266	3,876,831	3,522,424	7,087,008	35%
	408 Economic Development Income Tax	11,733,257	871,706	4,772,110	3,736,596	6,961,147	41%
	410 Urban Development Action Grant	6,110	235	1,588	2,016	4,522	26%
	655 Project Releaf	444,556	37,214	149,696	149,601	294,860	34%
	705 Police K-9 Unit	2,020	1	8	13	2,012	0%
Special Revenue Total		65,914,869	5,356,828	21,880,535	19,139,379	44,034,334	33%
City Debt Service							
	313 Football Hall of Fame Debt Service	938,228	8	87	37,372	938,141	0%
	755 South Bend Building Corp	2,643,214	65	1,327,061	-	1,316,153	50%
	757 Parks Bond Debt Service	391,482	65,236	130,523	-	260,959	33%
City Debt Service Total		3,972,924	65,309	1,457,672	37,372	2,515,252	37%
Capital Project							
	377 Professional Sports Development	732,000	24,107	220,329	328,928	511,671	30%
	401 Coveleski Stadium Capital	40,900	38	254	258	40,646	1%
	403 Zoo Endowment	200	21	140	169	60	70%
	405 Park Nonreverting Capital	439,850	25,620	30,931	3,233	408,919	7%
	406 Cumulative Capital Development	476,500	184	1,387	19,426	475,113	0%
	407 Cumulative Capital Improvement	435,000	144	151,005	151,037	283,995	35%
	412 Major Moves Construction	1,053,786	1,238	603,718	657,793	450,068	57%
	416 Morris Performing Arts Center Capital	104,000	11,585	38,351	20,831	65,649	37%
	434 Community Revitalization Enhancement District	-	-	-	214	-	0%
	450 Palais Royale Historic Preservation	17,100	429	2,951	3,407	14,149	17%
	677 Football Hall of Fame Capital	5,000	200	1,381	50,405	3,619	28%
	750 Equipment/Vehicle Leasing	5,500,000	223	896	-	5,499,104	0%
	751 Parks Bond Capital	7,500	485	1,393	-	6,107	19%
	753 Smart Streets Bond Capital	17,000	544	1,811	-	15,189	11%
Capital Project Total		8,828,836	64,819	1,054,548	1,235,702	7,774,288	12%
Enterprise							
	287 Emergency Medical Services Capital	1,285,000	2,108	1,809,030	1,317,858	(524,030)	141%
	288 Emergency Medical Services Operating	6,350,012	374,307	1,597,499	1,984,411	4,752,513	25%
	600 Consolidated Building Fund	3,968,666	666,056	1,572,055	996,663	2,396,611	40%
	601 Parking Garages	1,122,911	123,425	413,843	348,310	709,068	37%
	610 Solid Waste Operations	5,799,475	494,568	1,893,014	1,778,279	3,906,461	33%
	611 Solid Waste Capital	835,813	83,600	184,058	562,077	651,755	22%
	620 Water Works Operations	17,519,334	1,103,462	4,435,046	4,400,325	13,084,288	25%
	622 Water Works Capital	15,000	958	7,018	9,874	7,982	47%
	624 Water Works Customer Deposit	15,000	639	4,319	5,187	10,681	29%
	625 Water Works Sinking	2,054,891	164,211	657,646	683,160	1,397,245	32%
	626 Water Works Bond Reserve	16,000	594	4,056	5,523	11,944	25%
	629 Water Works Reserve Operations & Maintenance	174,500	1,092	158,400	235,352	16,100	91%
	640 Sewer Repair Insurance	621,788	53,519	218,093	212,825	403,695	35%
	641 Sewage Works Operations	37,171,904	3,119,880	12,619,357	12,346,015	24,552,547	34%
	642 Sewage Works Capital	4,887,000	444,486	859,768	28,878	4,027,232	18%
	643 Sewage Works Reserve Operations & Maint.	546,755	2,021	529,856	910,303	16,899	97%
	649 Sewage Sinking	9,177,024	763,848	3,055,204	3,049,298	6,121,820	33%
	653 Sewage Debt Service Reserve	4,400	1,189	3,321	1,223	1,079	75%
	659 Sewer Bond 2011	-	22	147	795	(147)	0%
	661 Sewer Bond 2012	50,000	1,144	8,255	46,168	41,745	17%
	664 2013A Cost of Issuance Fund	-	-	-	15	-	0%
	666 2015 Sewer Bond Issuance	-	-	-	90	-	0%
	670 Century Center	4,194,311	400,425	1,298,023	1,533,568	2,896,288	31%
	671 Century Center Capital	750	71	285	331	465	38%
	672 Century Center Energy Conservation Debt Svc	192,297	4	18	17	192,279	0%
Enterprise Total		96,002,831	7,801,630	31,328,310	30,456,543	64,674,521	33%
Internal Service							
	222 Central Services	8,308,569	544,455	2,619,180	2,465,135	5,689,389	32%
	224 Central Services Capital	287,600	41	287	615	287,313	0%

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

Fund Type	Dept Name	Current Amended				Budget Balance	Percent of Budget
		Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual		
	226 Liability Insurance	3,557,591	248,740	1,023,904	769,643	2,533,687	29%
	278 Take Home Vehicle Police	4,000	315	2,111	37,864	1,889	53%
	279 IT / Innovation / 311 Call Center	5,205,034	430,621	1,722,484	157,788	3,482,550	33%
	711 Self-Funded Employee Benefits	17,795,850	1,490,799	5,965,812	5,680,832	11,830,038	34%
	713 Unemployment Compensation	83,000	114	789	15,896	82,211	1%
	Internal Service Total	35,241,644	2,715,085	11,334,566	9,127,774	23,907,078	32%
	Trust & Agency						
	701 Firefighters Pension	5,217,138	-	419	1,061	5,216,719	0%
	702 Police Pension	6,136,500	565	10,091	2,773	6,126,409	0%
	730 City Cemetery	200	12	81	98	119	40%
	Trust & Agency Total	11,353,838	577	10,591	3,931	11,343,247	0%
	City Funds Total	279,902,210	17,107,703	71,984,216	63,957,910	207,917,994	26%
	Redevelopment Commission Controlled Funds						
	Tax Increment Financing						
	324 TIF - River West Development Area (Airport)	22,763,295	235,509	519,711	450,699	22,243,584	2%
	422 TIF - West Washington	436,000	821	5,449	5,143	430,551	1%
	425 TIF - Leighton Plaza (Redevelop Retail)	197,014	8,768	43,928	39,438	153,086	22%
	429 TIF - River East Development Area (NE Dev)	3,065,400	3,606	27,574	25,756	3,037,826	1%
	430 TIF - Southside Development #1	3,901,127	906,618	1,478,763	20,554	2,422,364	38%
	432 TIF - Southside Development #3	6,000	378	8,299	17,545	(2,299)	138%
	435 TIF - Douglas Road	327,858	3	295	327	327,563	0%
	436 TIF - River East Residential (NE Res)	3,300,903	-	442	213,108	3,300,461	0%
	Tax Increment Financing Total	33,997,597	1,155,702	2,084,460	772,570	31,913,137	6%
	Redevelopment						
	433 Redevelopment General	135	4	24	30	111	18%
	439 Certified Technology Park	50,000	900	6,042	7,821	43,958	12%
	454 Airport Urban Enterprise Zone	3,900	160	1,076	1,301	2,824	28%
	754 Industrial Revolving Fund	210,000	9,673	31,199	-	178,801	15%
	Redevelopment Total	264,035	10,737	38,341	9,153	225,694	15%
	Debt Service						
	315 Redevelopment Bond - Airport Taxable	14,000	434	2,908	3,556	11,092	21%
	317 Coveleski Debt Service Reserve	5,000	214	1,440	1,741	3,560	29%
	328 Redevelopment Bond - Palais Royale	15,000	725	4,874	5,941	10,126	32%
	752 South Bend Redevelopment Authority	3,868,169	395	2,009,827	-	1,858,342	52%
	756 Smart Streets Debt Service	855,784	197	639	-	855,145	0%
	758 Erskine Village Debt Service	3,961,782	1	3,961,781	-	1	100%
	Debt Service Total	8,719,735	1,967	5,981,469	11,238	2,738,266	69%
	Redevelopment Commission Controlled Funds Total	42,981,367	1,168,406	8,104,270	792,960	34,877,097	19%
	Grand Total	322,883,577	18,276,109	80,088,486	64,750,870	242,795,091	25%

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

Fund Type	Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget
City Funds								
General Fund								
	101-0101 Mayor's Office	872,923	61,110	235,872	207,368	658	636,393	27%
	101-0104 311 Call Center	-	-	-	3,810	-	-	0%
	101-0201 City Clerk	536,216	35,638	148,895	126,996	51,388	335,933	37%
	101-0301 Common Council	571,148	50,580	160,965	159,642	62,312	347,870	39%
	101-0302 WNIT Contract	43,000	-	-	43,000	43,000	-	100%
	101-0401 Administration & Finance	2,476,351	203,805	748,424	525,342	71,722	1,656,206	33%
	101-0404 Morris Performing Arts Center	1,271,039	60,412	262,955	325,228	10,887	997,196	22%
	101-0405 Palais Royale	530,200	17,021	82,905	153,444	10,241	437,054	18%
	101-0501 Legal Department	1,158,567	116,630	378,562	307,604	415	779,590	33%
	101-0602 Engineering	1,445,157	89,644	349,239	322,497	61,073	1,034,845	28%
	101-0801 Police Department	29,668,433	2,016,036	8,598,662	7,463,666	977,401	20,092,370	32%
	101-0802 Communications Center	-	-	-	493,004	-	-	0%
	101-0901 Fire Department	21,111,466	1,554,060	6,248,596	5,745,531	257,992	14,604,878	31%
	101-1008 Human Rights	425,805	37,408	147,862	112,820	9,638	268,306	37%
	101-1201 Code Enforcement	-	-	-	202,164	-	-	0%
	General Fund Total	60,110,305	4,242,346	17,362,937	16,192,117	1,556,727	41,190,641	31%
Special Revenue								
	103 Excess Levy	-	-	-	3,648	-	-	0%
	201 Parks & Recreation	13,885,317	1,083,709	3,861,008	3,363,899	1,035,660	8,988,648	35%
	202 Motor Vehicle Highway	11,565,531	561,441	2,772,350	2,908,089	652,751	8,140,430	30%
	203 Recreation Nonreverting	1,599,683	94,361	239,382	223,493	234,735	1,125,567	30%
	209 Studebaker-Oliver Reverting Grants	539,393	39,510	137,876	42,272	301,517	100,000	81%
	210 Economic Development State Grants	509,757	-	18,003	1,494,282	437,745	54,009	89%
	211 Department of Community Investment (DCI)	2,650,376	177,600	722,240	732,282	49,994	1,878,142	29%
	212 Dept of Community Investment Grants	5,455,838	163,348	860,795	649,895	1,806,765	2,788,278	49%
	216 Police State Seizures	36,000	-	-	-	-	36,000	0%
	217 Gift, Donation, Bequest	238,700	663	73,563	-	-	165,138	31%
	218 Police Curfew Violations	1,000	-	-	-	-	1,000	0%
	219 Unsafe Building	902,746	55,208	219,809	175,072	285,439	397,498	56%
	220 Law Enforcement Continuing Education	788,422	29,048	291,595	77,328	24,630	472,197	40%
	221 Landlord Registration	1,000	-	10	-	-	990	1%
	227 Loss Recovery	598,675	2,080	13,025	23,216	259,050	326,600	45%
	244 Emergency Phone System	33,671	4,708	4,708	-	28,963	-	100%
	249 Public Safety LOIT	7,462,645	598,935	2,166,048	2,028,878	-	5,296,597	29%
	251 Local Roads & Streets	2,086,544	35,678	253,496	330,498	847,677	985,371	53%
	252 Excess Welfare Distribution	8	-	-	-	-	8	0%
	257 LOIT Special Distribution	3,757,457	38,621	1,132,337	-	558,526	2,066,594	45%
	258 Human Rights Federal Grant	201,773	8,984	37,044	48,182	16,781	147,948	27%
	265 Local Road & Bridge Grant	2,000,000	-	-	-	-	2,000,000	0%
	271 Eastrace Waterway	1,367	-	-	-	-	1,367	0%
	273 Morris PAC / Palais Royale Marketing	21,675	-	3,675	-	2,457	15,544	28%
	289 HAZMAT	10,431	-	685	1,170	4,114	5,632	46%
	291 Indiana River Rescue	89,349	23,817	25,721	6,392	23,212	40,416	55%
	292 Police Grants	10,805	90	5,482	30,963	27,452	(22,129)	305%
	294 Regional Police Academy	22,500	909	2,046	1,567	-	20,454	9%
	295 COPS MORE Grant	263,767	11,664	134,663	11,189	41,386	87,718	67%
	299 Police Federal Drug Enforcement	196,337	-	47,537	12,042	-	148,800	24%
	404 County Option Income Tax	12,071,593	1,585,347	4,868,876	4,711,552	900,013	6,302,704	48%
	408 Economic Development Income Tax	11,559,184	2,317,413	5,013,930	3,545,452	1,839,414	4,705,840	59%
	410 Urban Development Action Grant	126,144	31,814	62,515	146,068	-	63,629	50%
	655 Project Releaf	525,416	115,917	225,217	398,602	-	300,199	43%
	705 Police K-9 Unit	2,020	-	-	-	-	2,020	0%
	Special Revenue Total	79,215,124	6,980,865	23,193,638	20,966,031	9,378,281	46,643,205	41%
City Debt Service								
	313 Football Hall of Fame Debt Service	1,268,999	-	631,735	636,000	-	637,264	50%
	755 South Bend Building Corp	2,643,214	-	1,437,970	-	-	1,205,244	54%
	757 Parks Bond Debt Service	391,482	-	198,566	-	-	192,916	51%
	City Debt Service Total	4,303,695	-	2,268,271	636,000	-	2,035,424	53%
Capital Project								
	377 Professional Sports Development	827,955	-	468,440	473,088	-	359,515	57%
	401 Coveleski Stadium Capital	30,000	8,542	8,542	22,000	7,369	14,090	53%
	403 Zoo Endowment	49,688	53,599	53,599	-	-	(3,911)	108%
	405 Park Nonreverting Capital	228,024	42,193	127,938	6,042	35,795	64,291	72%
	406 Cumulative Capital Development	476,500	-	140,546	169,196	-	335,954	29%
	407 Cumulative Capital Improvement	372,250	-	185,125	184,125	-	187,125	50%
	412 Major Moves Construction	2,470,708	-	604	385,640	1,575,724	894,380	64%
	416 Morris Performing Arts Center Capital	106,144	1,423	3,476	17,909	1,170	101,498	4%
	450 Palais Royale Historic Preservation	5,000	-	-	-	-	5,000	0%
	677 Football Hall of Fame Capital	81,091	3,209	24,507	29,788	12,061	44,523	45%
	750 Equipment/Vehicle Leasing	5,500,000	65,756	1,538,382	-	-	3,961,618	28%
	751 Parks Bond Capital	3,500,000	140,581	414,937	-	-	3,085,063	12%
	753 Smart Streets Bond Capital	10,000,000	512,350	1,784,893	-	-	8,215,107	18%
	Capital Project Total	23,647,360	827,653	4,750,990	1,287,787	1,632,119	17,264,251	27%
Enterprise								
	287 Emergency Medical Services Capital	3,100,377	386,321	772,717	152,919	1,382,217	945,443	70%
	288 Emergency Medical Services Operating	6,117,914	451,805	1,648,589	1,682,899	84,857	4,384,468	28%
	600 Consolidated Building Fund	3,777,820	277,350	1,095,014	1,005,173	72,474	2,610,332	31%
	601 Parking Garages	1,247,254	186,776	296,191	290,894	645,206	305,857	75%
	610 Solid Waste Operations	5,662,910	385,830	1,576,113	1,729,491	267,492	3,819,304	33%
	611 Solid Waste Capital	1,135,613	83,859	517,691	346,142	-	617,922	46%
	620 Water Works Operations	17,727,254	1,189,590	5,086,095	4,807,229	808,920	11,832,240	33%
	622 Water Works Capital	1,414,466	9,295	312,785	6,750	112,201	989,480	30%
	624 Water Works Customer Deposit	15,000	639	4,034	3,218	-	10,966	27%
	625 Water Works Sinking	2,054,891	211	1,636	1,134	-	2,053,255	0%
	626 Water Works Bond Reserve	16,000	-	-	2,050	-	16,000	0%
	629 Water Works Reserve Operations & Maintenance	23,000	1,092	6,673	4,986	-	16,327	29%
	640 Sewer Repair Insurance	534,509	52,988	177,619	160,145	92,303	264,587	50%
	641 Sewage Works Operations	44,542,335	3,192,570	12,008,359	10,255,783	4,986,068	27,547,908	38%

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

Fund Type	Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget
	642 Sewage Works Capital	8,040,455	93,243	1,958,002	969,467	2,253,219	3,829,234	52%
	643 Sewage Works Reserve Operations & Maint.	30,000	2,021	12,245	8,796	-	17,755	41%
	649 Sewage Sinking	9,163,754	-	1,500	2,600	-	9,162,254	0%
	659 Sewer Bond 2011	51,688	51,687	51,687	-	-	1	100%
	661 Sewer Bond 2012	3,010,364	180,305	463,776	1,799,665	1,872,443	674,145	78%
	666 2015 Sewer Bond Issuance	-	-	-	2,500	-	-	0%
	670 Century Center	4,194,310	661,555	1,277,719	1,242,817	-	2,916,591	30%
	671 Century Center Capital	-	-	-	38,747	-	-	0%
	672 Century Center Energy Conservation Debt Svc	192,297	95,128	95,128	140,609	-	97,169	49%
	Enterprise Total	112,052,211	7,302,264	27,363,575	24,654,013	12,577,399	72,111,237	36%
	Internal Service							
	222 Central Services	8,564,643	613,240	2,554,200	2,350,737	2,052,672	3,957,771	54%
	224 Central Services Capital	326,025	16,964	31,549	23,369	13,439	281,038	14%
	226 Liability Insurance	3,587,586	283,807	789,385	492,823	83,312	2,714,890	24%
	278 Take Home Vehicle Police	10,000	(60)	912	53	-	9,088	9%
	279 IT / Innovation / 311 Call Center	5,205,034	260,505	998,440	157,788	831,559	3,375,035	35%
	711 Self-Funded Employee Benefits	17,803,200	1,174,621	4,529,240	5,296,942	898,181	12,375,779	30%
	713 Unemployment Compensation	84,105	5,340	23,808	18,906	11,000	49,297	41%
	Internal Service Total	35,580,593	2,354,417	8,927,533	8,340,618	3,890,163	22,762,898	36%
	Trust & Agency							
	701 Firefighters Pension	5,098,269	394,300	1,575,465	1,761,210	-	3,522,804	31%
	702 Police Pension	6,423,889	519,926	2,067,462	2,216,664	-	4,356,427	32%
	730 City Cemetery	6,000	-	-	-	-	6,000	0%
	Trust & Agency Total	11,528,158	914,225	3,642,927	3,977,873	-	7,885,231	32%
	City Funds Total	326,437,446	22,621,770	87,509,869	76,054,440	29,034,689	209,892,888	36%
	Redevelopment Commission Controlled Funds							
	Tax Increment Financing							
	324 TIF - River West Development Area (Airport)	39,618,887	735,643	6,641,951	7,822,247	6,749,016	26,227,920	34%
	422 TIF - West Washington	1,428,292	385	2,805	9,022	515,729	909,758	36%
	425 TIF - Leighton Plaza (Redevelop Retail)	158,166	11,400	30,323	23,990	-	127,843	19%
	429 TIF - River East Development Area (NE Dev)	10,602,696	587,302	761,260	97,847	2,128,937	7,712,499	27%
	430 TIF - Southside Development #1	6,917,426	24,812	200,885	298,615	737,889	5,978,652	14%
	432 TIF - Southside Development #3	4,878,795	904,519	4,866,186	365,835	-	12,609	100%
	435 TIF - Douglas Road	344,216	-	150,000	140,000	4,200	190,016	45%
	436 TIF - River East Residential (NE Res)	3,430,231	-	1,683,089	1,684,089	-	1,747,142	49%
	Tax Increment Financing Total	67,378,709	2,264,061	14,336,500	10,441,646	10,135,770	42,906,439	36%
	Redevelopment							
	433 Redevelopment General	4,500	816	816	-	-	3,684	18%
	439 Certified Technology Park	2,200,000	-	-	142,913	1,800,000	400,000	82%
	454 Airport Urban Enterprise Zone	50,000	-	-	-	-	50,000	0%
	754 Industrial Revolving Fund	157,000	16,553	30,990	-	-	126,010	20%
	Redevelopment Total	2,411,500	17,369	31,806	142,913	1,800,000	579,694	76%
	Debt Service							
	315 Redevelopment Bond - Airport Taxable	14,000	434	2,716	2,205	-	11,284	19%
	328 Redevelopment Bond - Palais Royale	15,000	725	4,553	3,684	-	10,447	30%
	752 South Bend Redevelopment Authority	4,603,405	5	2,739,743	-	-	1,863,662	60%
	756 Smart Streets Debt Service	855,784	-	394,784	-	-	461,000	46%
	758 Erskine Village Debt Service	4,521,918	1	4,522,898	-	-	(980)	100%
	Debt Service Total	10,010,107	1,165	7,664,696	5,890	-	2,345,411	77%
	Redevelopment Commission Controlled Funds Total	79,800,316	2,282,595	22,033,001	10,590,448	11,935,770	45,831,544	43%
	Grand Total	406,237,762	24,904,365	109,542,871	86,644,888	40,970,459	255,724,432	37%

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

Department Name	Mayor's Office	Fund/Dept No.	101-0101
Fund Type	General Fund	Date Updated	5/17/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	872,323	61,110	235,872	206,958	-	636,451	27%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	600	-	-	410	-	600	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	872,923	61,110	235,872	207,368	-	637,051	27%
Expenditures							
Personnel	704,849	47,021	186,177	182,967	-	518,672	26%
Supplies	3,119	30	197	722	658	2,264	27%
Services	164,955	13,841	49,133	23,531	-	115,822	30%
Debt Service	-	218	365	147	-	(365)	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	872,923	61,110	235,872	207,368	658	636,393	27%
Net	-	-	-	-	(658)	658	
Cash Balance							

Staffing	Budget	Actual
Full Time	7.00	6.00
Part-Time /Seasonal/Temporary	2.00	1.00
Total	9.00	7.00

Department Purpose:

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

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

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

In April 2017, James Mueller, Mayor's Chief of Staff, became the City's new Executive Director of Community Investment, thus reducing the staffing count by 1 FTE.

Explain Significant Spending on Capital Projects Below:

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

Department Name	311 Call Center	Fund/Dept No.	101-0104
Fund Type	General Fund	Date Updated	5/18/2017
Control	City Funds		

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

Department Purpose:

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

Explain Significant Spending on Capital Projects Below:

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

Department Name	City Clerk	Fund/Dept No.	101-0201
Fund Type	General Fund	Date Updated	5/12/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	536,216	35,638	148,895	126,996	-	387,321	28%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	536,216	35,638	148,895	126,996	-	387,321	28%
Expenditures							
Personnel	349,234	25,352	99,715	101,247	-	249,519	29%
Supplies	7,800	549	1,809	3,881	1,612	4,378	44%
Services	179,182	9,738	47,370	21,868	49,776	82,036	54%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	536,216	35,638	148,895	126,996	51,388	335,933	37%
Net	-	-	-	-	(51,388)	51,388	
Cash Balance							

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

Department Purpose:

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

We accomplish our mission by:

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

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

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

Explain Significant Spending on Capital Projects Below:

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

Department Name	Common Council	Fund/Dept No.	101-0301
Fund Type	General Fund	Date Updated	5/12/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	571,148	50,580	160,965	159,642	-	410,183	28%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	571,148	50,580	160,965	159,642	-	410,183	28%
Expenditures							
Personnel	304,402	22,613	90,803	87,945	112	213,487	30%
Supplies	4,503	283	478	5,495	556	3,469	23%
Services	262,243	27,684	69,684	66,202	61,645	130,914	50%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	571,148	50,580	160,965	159,642	62,312	347,870	39%
Net	-	-	-	-	(62,312)	62,312	
Cash Balance							

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

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

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

Explain Significant Spending on Capital Projects Below:

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

Department Name	WNIT Contract	Fund/Dept No.	101-0302
Fund Type	General Fund	Date Updated	5/18/2017
Control	City Funds		

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

Department Purpose:

In 2012 the City, along with the City of Mishawaka and St. Joseph County, entered into an agreement with WNIT Public Television for the establishment and maintenance of a public access channel which is used to broadcast all public Common Council meetings, among other things. The allocation of costs is \$43,000 to South Bend, \$13,000 to Mishawaka and \$29,000 to Saint Joseph County. The current WNIT contract expires February 1, 2017.

Explain Significant Revenue and Expenditure Changes/Variations Below:

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

Explain Significant Spending on Capital Projects Below:

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

Department Name	Administration & Finance	Fund/Dept No.	101-0401
Fund Type	General Fund	Date Updated	5/18/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	2,464,301	203,805	736,162	511,794	-	1,728,139	30%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	12,050	-	12,262	13,548	-	(212)	102%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,476,351	203,805	748,424	525,342	-	1,727,927	30%
Expenditures							
Personnel	2,053,815	153,595	591,593	477,404	-	1,462,222	29%
Supplies	25,158	1,375	6,621	5,502	9,323	9,214	63%
Services	392,299	48,627	148,732	40,524	62,399	181,168	54%
Debt Service	5,079	209	1,478	1,912	-	3,601	29%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,476,351	203,805	748,424	525,342	71,722	1,656,206	33%
Net	-	-	-	-	(71,722)	71,722	
Cash Balance							

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

Department Purpose:

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

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

The largest encumbrances for services is related to an outstanding contract for diversity consulting. The encumbrances for supplies is mainly the value purchase order with Office Depot.

The Director of Human Resources position was filled in April 2017.

Explain Significant Spending on Capital Projects Below:

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

Department Name	Morris Performing Arts Center	Fund/Dept No.	101-0404
Fund Type	General Fund	Date Updated	5/16/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	306,039	(12,460)	(91,510)	65,602	-	397,549	-30%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	463,000	56,405	193,062	100,371	-	269,938	42%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	502,000	16,467	161,403	159,255	-	340,597	32%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,271,039	60,412	262,955	325,228	-	1,008,084	21%
Expenditures							
Personnel	510,299	34,514	140,878	230,628	-	369,422	28%
Supplies	7,697	324	2,984	2,771	1,959	2,753	64%
Services	753,043	25,574	119,093	91,829	8,928	625,021	17%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,271,039	60,412	262,955	325,228	10,887	997,196	22%
Net	-	-	-	-	(10,887)	10,887	
Cash Balance							

Staffing	Budget	Actual
Full Time	6.60	6.00
Part-Time /Seasonal/Temporary	4.00	4.00
Total	10.60	10.00

Department Purpose:

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

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

Starting with 2017, the position of Executive Administrative Assistant was replaced with Operations Manager.

Explain Significant Spending on Capital Projects Below:

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

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

Department Name	Palais Royale	Fund/Dept No.	101-0405
Fund Type	General Fund	Date Updated	5/16/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	171,298	6,996	24,161	108,022	-	147,137	14%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	332,072	9,674	54,486	38,808	-	277,586	16%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	26,830	352	4,258	6,614	-	22,572	16%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	530,200	17,021	82,905	153,444	-	447,295	16%
Expenditures							
Personnel	142,131	7,970	30,699	82,750	-	111,432	22%
Supplies	3,398	-	794	8,027	1,204	1,400	59%
Services	384,671	9,051	51,412	62,668	9,037	324,222	16%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	530,200	17,021	82,905	153,444	10,241	437,054	18%
Net	-	-	-	-	(10,241)	10,241	
Cash Balance							

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

Department Purpose:

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

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

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

Explain Significant Spending on Capital Projects Below:

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

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

Department Name	Legal Department	Fund/Dept No.	101-0501
Fund Type	General Fund	Date Updated	5/18/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	1,083,190	116,630	360,088	269,886	-	723,102	33%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	75,377	-	18,475	37,719	-	56,902	25%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,158,567	116,630	378,562	307,604	-	780,005	33%
Expenditures							
Personnel	966,603	66,008	289,038	293,150	-	677,565	30%
Supplies	5,977	-	2,875	551	415	2,687	55%
Services	184,715	50,622	86,331	13,586	-	98,384	47%
Debt Service	1,272	-	318	318	-	954	25%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,158,567	116,630	378,562	307,604	415	779,590	33%
Net	-	-	-	-	(415)	415	
Cash Balance							

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

Department Purpose:

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

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

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

Explain Significant Spending on Capital Projects Below:

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

Department Name	Engineering	Fund/Dept No.	101-0602
Fund Type	General Fund	Date Updated	5/17/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	1,127,820	83,444	291,182	288,453	-	836,638	26%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	100,000	6,200	58,057	-	-	41,943	58%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	217,337	-	-	34,044	-	217,337	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,445,157	89,644	349,239	322,497	-	1,095,918	24%
Expenditures							
Personnel	841,636	54,600	197,528	195,895	285	643,823	24%
Supplies	34,113	1,649	7,609	38,663	3,785	22,719	33%
Services	541,300	33,394	129,830	81,819	57,002	354,468	35%
Debt Service	28,108	-	14,273	6,120	-	13,835	51%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,445,157	89,644	349,239	322,497	61,073	1,034,845	28%
Net	-	-	-	-	(61,073)	61,073	
Cash Balance							

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

Department Purpose:

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

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

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

Explain Significant Spending on Capital Projects Below:

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

Department Name	Police Department	Fund/Dept No.	101-0801
Fund Type	General Fund	Date Updated	5/17/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	29,341,933	2,002,947	8,522,637	7,343,153	-	20,819,296	29%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	7,500	-	-	-	-	7,500	0%
Other Income	319,000	13,089	76,024	120,512	-	242,976	24%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	29,668,433	2,016,036	8,598,662	7,463,666	-	21,069,771	29%
Expenditures							
Personnel	23,671,143	1,660,370	6,928,127	6,746,021	-	16,743,016	29%
Supplies	1,231,776	16,957	93,269	89,757	927,767	210,741	83%
Services	4,685,514	338,273	1,503,874	625,697	49,634	3,132,006	33%
Debt Service	80,000	436	73,392	2,190	-	6,608	92%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	29,668,433	2,016,036	8,598,662	7,463,666	977,401	20,092,370	32%
Net	-	-	-	-	(977,401)	977,401	
Cash Balance							

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

Department Purpose:

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

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

This fund includes the expenditures for 192 of the 247 budgeted Police officers and 44 full time civilian staff. Fund 249 contains the funding for 43 of the 247 Police officers that are funded by the LOIT. The \$914,976 encumbrance amount for Supplies is the cost of replacing video cameras for patrol vehicles.

Explain Significant Spending on Capital Projects Below:

Police cars are leased out of COIT Fund #404.

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

Department Name	Fire Department	Fund/Dept No.	101-0901
Fund Type	General Fund	Date Updated	5/16/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	21,109,966	1,554,060	6,206,223	5,734,152	-	14,903,743	29%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	500	-	-	1,344	-	500	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,000	-	42,373	10,035	-	(41,373)	4237%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	21,111,466	1,554,060	6,248,596	5,745,531	-	14,862,870	30%
Expenditures							
Personnel	17,624,592	1,225,004	5,109,314	5,117,023	9,152	12,506,126	29%
Supplies	502,435	32,033	117,193	79,537	64,639	320,603	36%
Services	2,984,439	297,022	1,022,089	548,971	184,201	1,778,149	40%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	21,111,466	1,554,060	6,248,596	5,745,531	257,992	14,604,878	31%
Net	-	-	-	-	(257,992)	257,992	
Cash Balance							

Staffing	Budget	Actual
Full Time	180.00	181.00
Part-Time /Seasonal/Temporary	-	-
Total	180.00	181.00

Department Purpose:

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

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

The South Bend Fire Department is budgeted to have 253 sworn firefighters, 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 the EMS Capital Fund #287.

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

Department Name	Human Rights	Fund/Dept No.	101-1008
Fund Type	General Fund	Date Updated	5/17/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	425,805	37,408	147,862	112,820	-	277,943	35%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	425,805	37,408	147,862	112,820	-	277,943	35%
Expenditures							
Personnel	294,036	27,145	107,951	90,818	-	186,085	37%
Supplies	1,037	59	212	348	500	325	69%
Services	130,732	10,204	39,699	21,654	9,138	81,896	37%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	425,805	37,408	147,862	112,820	9,638	268,306	37%
Net	-	-	-	-	(9,638)	9,637	
Cash Balance							

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

Department Purpose:

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

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

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

Explain Significant Spending on Capital Projects Below:

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

Department Name	Code Enforcement	Fund/Dept No.	101-1201
Fund Type	General Fund	Date Updated	5/17/2017
Control	City Funds		

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

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

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

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Rainy Day	Fund Number	102
Fund Type	Special Revenue	Date Updated	5/17/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	60,000	4,262	28,616	29,795	-	31,384	48%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	60,000	4,262	28,616	29,795	-	31,384	48%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	60,000	4,262	28,616	29,795	-	31,384	
Cash Balance			10,212,989	8,721,902			

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

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

Explain Significant Revenue and Expenditure Changes/Variiances Below:
 No expenditures are budgeted in this fund.

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Excess Levy	Fund Number	103
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Fund Type	Special Revenue	Date Updated	5/17/2017
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	7	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	7	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	3,648	-	-	0%
Total Expenditures	-	-	-	3,648	-	-	0%
Net	-	-	-	(3,641)	-	-	
Cash Balance				25			

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

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

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Parks & Recreation	Fund Number	201
Fund Type	Special Revenue	Date Updated	5/12/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	7,878,000	-	-	-	-	7,878,000	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	2,085,007	353,752	707,504	308,756	-	1,377,504	34%
Grants/Intergovernmental	315,650	-	-	-	-	315,650	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	2,734,197	101,691	272,588	321,122	-	2,461,609	10%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	10,000	1,196	9,007	10,828	-	993	90%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	(25,000)	-	-	-	-	0%
Other Income	164,931	10,547	23,892	43,305	-	141,039	14%
Transfers In	625,347	100,000	200,000	-	-	425,347	32%
Total Revenue	13,813,132	542,186	1,212,991	684,011	-	12,600,141	9%
Expenditures							
Personnel	8,386,381	559,194	2,175,079	1,995,093	-	6,211,302	26%
Supplies	1,393,820	145,481	268,658	241,415	426,819	698,344	50%
Services	3,707,575	271,333	1,279,055	1,010,391	603,592	1,824,928	51%
Debt Service	279,691	107,702	138,217	116,999	5,250	136,224	51%
Capital	-	-	-	-	-	-	0%
Transfers Out	102,850	-	-	-	-	102,850	0%
Total Expenditures	13,870,317	1,083,709	3,861,008	3,363,899	1,035,660	8,973,648	35%
Net	(57,185)	(541,523)	(2,648,018)	(2,679,889)	(1,035,660)	3,626,493	
Cash Balance			1,900,929	1,242,273			

Staffing	Budget	Actual
Full Time	97.00	93.00
Part-Time /Seasonal/Temporary	N/A	96.00
Total	97.00	189.00

Fund Purpose:

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

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

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

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

The Cash Balance of this fund is lower than recommended, per the City Cash Reserve Policy, at 13.7% of expected expenditures. The Policy recommends a minimum balance of 25%. This is the normal pattern for this fund. The balance will be up to acceptable levels once the property tax revenue has been received.

Explain Significant Spending on Capital Projects Below:

VPA's capital needs are being addressed through a bond that was issued in 2015. Please see Fund 751 for details.

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

Fund Name	Motor Vehicle Highway	Fund Number	202
Fund Type	Special Revenue	Date Updated	5/15/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	5,650,000	363,608	1,671,450	1,940,967	-	3,978,550	30%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	223,365	2,320	57,480	106,011	-	165,885	26%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	21,813	2,607	16,871	18,410	-	4,942	77%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	73,958	1,585	3,150	13,078	-	70,808	4%
Transfers In	3,964,974	991,244	1,982,487	2,026,500	-	1,982,487	50%
Total Revenue	9,934,110	1,361,365	3,731,439	4,104,966	-	6,202,671	38%
Expenditures							
Personnel	4,585,702	283,225	1,215,034	1,237,794	-	3,370,668	26%
Supplies	2,639,357	72,857	413,882	691,138	294,274	1,931,200	27%
Services	3,544,927	166,870	833,694	758,258	358,477	2,352,756	34%
Debt Service	775,545	38,489	309,739	181,440	-	465,806	40%
Capital	20,000	-	-	39,458	-	20,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	11,565,531	561,441	2,772,350	2,908,089	652,751	8,140,430	30%
Net	(1,631,421)	799,924	959,089	1,196,878	(652,751)	(1,937,759)	
Cash Balance			7,142,098	6,356,455			

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

Fund Purpose:

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

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

The major encumbrances were \$303k for curb & sidewalk, \$225k for road salt, \$39k for Corby Blvd Project design services, and \$16k for County-City Building van accessible parking.

Historically, this fund has received its revenues through gasoline taxes, but since 2008 has also received wheel tax revenues. Currently, it receives transfers from COIT to support the curb and sidewalk program and from EDIT to support street department operations.

Currently, the Street Department is down six (6) employees: 1 Asset Manager, 4 Equipment Operators II and 1 Signal Tech 1. These jobs are listed with Human Resources and are on the City website. We are trying to get these positions filled as soon as possible. However, the open positions may require that we work additional overtime during the paving season to reach our goal for the year if we can't get them filled.

Explain Significant Spending on Capital Projects Below:

\$20,000 is budgeted for a new printer for the sign shop.

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

Fund Name	Recreation Nonreverting	Fund Number	203
Fund Type	Special Revenue	Date Updated	5/12/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	1,365,787	75,119	435,760	379,709	-	930,027	32%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	6,000	397	2,420	2,920	-	3,580	40%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	10,000	-	1,469	36	-	8,531	15%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,381,787	75,516	439,649	382,664	-	942,138	32%
Expenditures							
Personnel	571,393	21,211	83,460	109,135	-	487,933	15%
Supplies	326,289	13,902	31,334	34,052	101,203	193,751	41%
Services	587,001	59,247	124,587	80,306	133,531	328,882	44%
Debt Service	-	-	-	-	-	-	0%
Capital	115,000	-	-	-	-	115,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,599,683	94,361	239,382	223,493	234,735	1,125,567	30%
Net	(217,896)	(18,845)	200,268	159,172	(234,735)	(183,429)	
Cash Balance			1,011,867	980,879			

Staffing	Budget	Actual
Full Time	1.00	1.00
Part-Time /Seasonal/Temporary	-	21.00
Total	1.00	22.00

Fund Purpose:

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

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

Registration for spring program, classes and softball leagues began in February. Part time employees are individuals, not FTEs. Supplies encumbrances are for annual PO's to suppliers of commodities, such as Sam's Club, and for pool supplies. Services encumbrances are annual PO's for sports referees and contracts for fitness instructors.

Explain Significant Spending on Capital Projects Below:

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

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

Fund Name	Studebaker-Oliver Reverting Grants	Fund Number	209
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Fund Type	Special Revenue	Date Updated	5/18/2017
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	56,390	114,391	42,272	-	(114,391)	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,000	335	2,314	3,781	-	1,686	58%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	100,000	-	-	-	-	100,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	104,000	56,725	116,705	46,053	-	(12,705)	112%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	539,393	39,510	137,876	42,272	301,517	100,000	81%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	539,393	39,510	137,876	42,272	301,517	100,000	81%
Net	(435,393)	17,214	(21,171)	3,781	(301,517)	(112,705)	
Cash Balance			838,102	1,110,982			

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

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

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Economic Development State Grants	Fund Number	210
Fund Type	Special Revenue	Date Updated	5/15/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	767,681	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	9,851	148	3,231	2,878	-	6,620	33%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	63,661	-	15,737	17,368	-	47,924	25%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	73,512	148	18,968	787,927	-	54,544	26%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	185,120	-	-	617,809	185,120	-	100%
Debt Service	72,012	-	18,003	18,003	-	54,009	25%
Capital	252,625	-	-	858,470	252,625	-	100%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	509,757	-	18,003	1,494,282	437,745	54,009	89%
Net	(436,245)	148	965	(706,354)	(437,745)	535	
Cash Balance			351,960	(545,998)			

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

Explain Significant Spending on Capital Projects Below:
Capital expenditures shown here are for the ND Turbo Project.

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

Fund Name	Department of Community Investment (DCI)	Fund Number	211
Fund Type	Special Revenue	Date Updated	5/15/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	440,636	-	-	118,805	-	440,636	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	316,000	17,294	77,683	179,958	-	238,317	25%
Fines, Forfeitures, and Fees	2,000	100	465	35	-	1,535	23%
Interest Earnings	10,000	562	3,615	4,182	-	6,385	36%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	2,604	-	-	0%
Transfers In	1,522,673	380,668	761,337	984,319	-	761,337	50%
Total Revenue	2,291,309	398,624	843,099	1,289,903	-	1,448,210	37%
Expenditures							
Personnel	1,948,112	138,193	533,795	610,303	-	1,414,317	27%
Supplies	26,356	2,304	4,448	5,038	1,689	20,219	23%
Services	675,908	37,103	183,997	116,940	48,305	443,605	34%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,650,376	177,600	722,240	732,282	49,994	1,878,142	29%
Net	(359,067)	221,024	120,859	557,621	(49,994)	(429,932)	
Cash Balance			1,485,782	1,679,913			

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

Fund Purpose:

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

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

Transfers In come from EDIT Fund 408 on a quarterly basis. One position filled in March. James Mueller named Executive Director in April. Vacant positions: one Analyst position; Director of Economic Resources and Director of Business Development. May change title of Economic Resources position to Deputy Director.

Explain Significant Spending on Capital Projects Below:

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

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

Fund Name	Dept of Community Investment Grants	Fund Number	212
Fund Type	Special Revenue	Date Updated	5/15/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	3,148,000	93,191	671,255	615,329	-	2,476,745	21%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	1,000	20	40	50	-	960	4%
Interest Earnings	2,000	90	279	931	-	1,721	14%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	197,000	71,173	140,917	8,693	-	56,083	72%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,348,000	164,474	812,491	625,002	-	2,535,509	24%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Grants & Subsidies	5,455,838	163,348	860,795	649,395	1,806,765	2,788,278	49%
Transfers Out	-	-	-	500	-	-	0%
Total Expenditures	5,455,838	163,348	860,795	649,895	1,806,765	2,788,278	49%
Net	(2,107,838)	1,126	(48,304)	(24,893)	(1,806,765)	(252,769)	
Cash Balance			246,196	528,559			

Fund Purpose:

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

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

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Police State Seizures	Fund Number	216
Fund Type	Special Revenue	Date Updated	5/17/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	35,000	30	13,106	15,847	-	21,894	37%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	97	633	713	-	367	63%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	36,000	127	13,738	16,560	-	22,262	38%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	36,000	-	-	-	-	36,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	36,000	-	-	-	-	36,000	0%
Net	-	127	13,738	16,560	-	(13,738)	
Cash Balance			231,344	216,298			

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

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

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Gift, Donation, Bequest	Fund Number	217
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Fund Type	Special Revenue	Date Updated	5/15/2017
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	20,000	5,150	5,150	-	-	14,850	26%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	800	49	274	222	-	526	34%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	155,000	440	122,206	433	-	32,794	79%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	175,800	5,639	127,629	655	-	48,171	73%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	8,700	-	-	-	-	8,700	0%
Services	230,000	663	73,563	-	-	156,438	32%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	238,700	663	73,563	-	-	165,138	31%
Net	(62,900)	4,976	54,067	655	-	(116,967)	
Cash Balance			170,841	65,529			

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

Explain Significant Revenue and Expenditure Changes/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.
In March 2017, the Department of Animal Care & Control received a large donation of \$23k.

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Police Curfew Violations	Fund Number	218
Fund Type	Special Revenue	Date Updated	5/17/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	900	-	38	88	-	863	4%
Interest Earnings	100	5	35	42	-	65	35%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,000	5	73	130	-	927	7%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,000	-	-	-	-	1,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,000	-	-	-	-	1,000	0%
Net	-	5	73	130	-	(73)	
Cash Balance			12,636	12,367			

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Unsafe Building	Fund Number	219
Fund Type	Special Revenue	Date Updated	5/17/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	214,000	2,196	4,718	56,523	-	209,282	2%
Fines, Forfeitures, and Fees	-	13,402	56,223	75,776	-	(56,223)	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	579,757	144,939	289,879	340,433	-	289,879	50%
Total Revenue	793,757	160,537	350,820	472,732	-	442,937	44%
Expenditures							
Personnel	273,536	20,711	85,406	72,522	-	188,130	31%
Supplies	24,959	1,876	6,416	4,838	598	17,945	28%
Services	604,251	32,621	127,988	97,712	284,841	191,422	68%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	902,746	55,208	219,809	175,072	285,439	397,498	56%
Net	(108,989)	105,329	131,010	297,660	(285,439)	45,440	
Cash Balance			504,527	297,660			

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

Fund Purpose:

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

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

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

Explain Significant Spending on Capital Projects Below:

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

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

Fund Name	Law Enforcement Continuing Education	Fund Number	220
Fund Type	Special Revenue	Date Updated	5/17/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	35,000	4,891	19,812	20,270	-	15,188	57%
Charges for Services	85,000	6,352	24,195	32,537	-	60,805	28%
Fines, Forfeitures, and Fees	86,000	20,036	58,992	29,267	-	27,008	69%
Interest Earnings	5,000	280	2,245	3,107	-	2,755	45%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	-	-	-	2,000	0%
Other Income	8,500	84	4,764	16,678	-	3,737	56%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	221,500	31,643	110,007	101,860	-	111,493	50%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	318,332	10,020	37,372	2,060	2,130	278,831	12%
Services	470,090	19,028	254,223	75,267	22,500	193,367	59%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	788,422	29,048	291,595	77,328	24,630	472,197	40%
Net	(566,922)	2,595	(181,588)	24,532	(24,630)	(360,704)	
Cash Balance			620,615	914,798			

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

Explain Significant Revenue and Expenditure Changes/Variations Below:
During the first quarter of 2017, the majority of expenditures were for travel expenses related to various police training events.

Explain Significant Spending on Capital Projects Below:

**City of South Bend, Indiana
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Fund Name	Landlord Registration	Fund Number	221
Fund Type	Special Revenue	Date Updated	5/17/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	1,000	155	3,930	-	-	(2,930)	393%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,000	155	3,930	-	-	(2,930)	393%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,000	-	10	-	-	990	1%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,000	-	10	-	-	990	1%
Net	-	155	3,920	-	-	(3,920)	
Cash Balance			5,145	-			

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

Explain Significant Spending on Capital Projects Below:

**City of South Bend, Indiana
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Fund Name	Loss Recovery	Fund Number	227
Fund Type	Special Revenue	Date Updated	5/18/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	9,000	404	2,726	3,403	-	6,274	30%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	9,000	404	2,726	3,403	-	6,274	30%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	550,333	1,680	5,025	20,016	218,708	326,600	41%
Debt Service	-	-	-	-	-	-	0%
Capital	48,342	400	8,000	3,200	40,342	-	100%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	598,675	2,080	13,025	23,216	259,050	326,600	45%
Net	(589,675)	(1,676)	(10,299)	(19,813)	(259,050)	(320,326)	
Cash Balance			960,266	973,436			

Fund Purpose:

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

Explain Significant Revenue and Expenditure Changes/Variiances Below:

Services include \$350,000 budgeted for Ignition Park land remediation and \$70,000 for vacant & abandoned housing.

The encumbrances in Services include \$50K for the continuation of the vacant & abandoned housing program and \$70K for legal services.

Explain Significant Spending on Capital Projects Below:

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

**City of South Bend, Indiana
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Fund Name	Emergency Phone System	Fund Number	244
Fund Type	Special Revenue	Date Updated	5/18/2017
Control	City Funds		

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

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

Explain Significant Revenue and Expenditure Changes/Variations Below:
This fund was closed in 2015 with the advent of the county-wide PSAP system. The remaining funds will be used to pay for the county-wide PSAP system in 2017.

Explain Significant Spending on Capital Projects Below:

**City of South Bend, Indiana
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Fund Name	Public Safety LOIT	Fund Number	249
Fund Type	Special Revenue	Date Updated	5/17/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	7,467,618	622,302	2,489,206	2,263,720	-	4,978,412	33%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	6,000	530	2,435	2,296	-	3,565	41%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	7,473,618	622,832	2,491,641	2,266,016	-	4,981,977	33%
Expenditures							
Personnel	7,462,645	598,935	2,166,048	2,028,878	-	5,296,597	29%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	7,462,645	598,935	2,166,048	2,028,878	-	5,296,597	29%
Net	10,973	23,897	325,593	237,138	-	(314,620)	
Cash Balance			1,266,042	879,072			

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

Fund Purpose:

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

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

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

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Local Roads & Streets	Fund Number	251
Fund Type	Special Revenue	Date Updated	5/17/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	1,068,000	92,802	358,878	375,163	-	709,122	34%
Grants/Intergovernmental	256,000	-	52,765	-	-	203,235	21%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	20,000	1,190	7,947	9,846	-	12,053	40%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	274	303,486	-	(274)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,344,000	93,992	419,865	688,496	-	924,135	31%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	450,378	-	-	-	450,000	378	100%
Services	794,905	27,312	67,712	135,453	62,200	664,993	16%
Debt Service	-	-	-	-	-	-	0%
Capital	841,261	8,366	185,784	195,045	335,477	320,000	62%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,086,544	35,678	253,496	330,498	847,677	985,371	53%
Net	(742,544)	58,314	166,369	357,998	(847,677)	(61,236)	
Cash Balance			3,000,539	3,085,372			

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

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

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

**City of South Bend, Indiana
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Fund Name	Excess Welfare Distribution	Fund Number	252
Fund Type	Special Revenue	Date Updated	5/17/2017
Control	City Funds		

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

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

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

Explain Significant Spending on Capital Projects Below:

**City of South Bend, Indiana
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Fund Name	LOIT Special Distribution	Fund Number	257
Fund Type	Special Revenue	Date Updated	5/17/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	1,278,000	-	-	-	-	1,278,000	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	40,000	1,646	11,762	-	-	28,238	29%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	152,895	-	-	(152,895)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,318,000	1,646	164,657	-	-	1,153,343	12%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	655,100	-	21,886	-	116,214	517,000	21%
Debt Service	-	-	-	-	-	-	0%
Capital	2,102,357	38,621	110,452	-	442,311	1,549,594	26%
Transfers Out	1,000,000	-	1,000,000	-	-	-	100%
Total Expenditures	3,757,457	38,621	1,132,337	-	558,526	2,066,594	45%
Net	(2,439,457)	(36,974)	(967,680)	-	(558,526)	(913,251)	
Cash Balance			3,077,373				

Fund Purpose:

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

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

Explain Significant Spending on Capital Projects Below:

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

**City of South Bend, Indiana
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Fund Name	Human Rights Federal Grant	Fund Number	258
Fund Type	Special Revenue	Date Updated	5/17/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	145,000	-	91,200	71,000	-	53,800	63%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	50,000	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	199	1,211	1,355	-	789	61%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	18,040	2,377	12,427	17,293	-	5,613	69%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	165,040	2,576	104,838	139,648	-	60,202	64%
Expenditures							
Personnel	126,096	5,642	19,534	37,449	-	106,562	15%
Supplies	7,630	390	6,020	629	1,110	500	93%
Services	68,047	2,952	11,490	10,105	15,671	40,886	40%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	201,773	8,984	37,044	48,182	16,781	147,948	27%
Net	(36,733)	(6,408)	67,794	91,465	(16,781)	(87,746)	
Cash Balance			547,859	516,862			

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

Fund Purpose:

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

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

Revenues are lower at this time versus last year due to timing of receipt for grants. Expenditures are consistent with normal operating costs.

Explain Significant Spending on Capital Projects Below:

**City of South Bend, Indiana
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Fund Name	Local Road & Bridge Grant	Fund Number	265
Fund Type	Special Revenue	Date Updated	5/17/2017
Control	City Funds		

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

Fund Purpose:

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

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

Explain Significant Spending on Capital Projects Below:

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Eastrace Waterway	Fund Number	271
Fund Type	Special Revenue	Date Updated	5/12/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	22	1	4	5	-	18	17%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	22	1	4	5	-	18	17%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	1,367	-	-	-	-	1,367	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,367	-	-	-	-	1,367	0%
Net	(1,345)	1	4	5	-	(1,349)	
Cash Balance			1,351	1,340			

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

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

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Morris PAC / Palais Royale Marketing	Fund Number	273
Fund Type	Special Revenue	Date Updated	5/16/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	18,000	558	2,201	5,295	-	15,799	12%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	300	19	124	106	-	176	41%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	18,300	577	2,325	5,401	-	15,975	13%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	21,675	-	3,675	-	2,457	15,544	28%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	21,675	-	3,675	-	2,457	15,544	28%
Net	(3,375)	577	(1,350)	5,401	(2,457)	431	
Cash Balance			45,738	35,753			

Fund Purpose:

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Police Block Grants	Fund Number	280
Fund Type	Special Revenue	Date Updated	5/17/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	2	11	13	-	(11)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	2	11	13	-	(11)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	-	2	11	13	-	(11)	
Cash Balance			3,896	3,863			

Fund Purpose:

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

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

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Economic Develop Commission-Revenue Bonds	Fund Number	281
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Fund Type	Special Revenue	Date Updated	5/18/2017
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	200	12	78	94	-	122	39%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	200	12	78	94	-	122	39%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	200	12	78	94	-	122	
Cash Balance			27,690	27,456			

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

Explain Significant Spending on Capital Projects Below:

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

Fund Name	HAZMAT	Fund Number	289
Fund Type	Special Revenue	Date Updated	5/16/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	10,000	-	-	-	-	10,000	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	11	74	110	-	(74)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	10,000	11	74	110	-	9,926	1%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	10,431	-	685	1,170	4,114	5,632	46%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,431	-	685	1,170	4,114	5,632	46%
Net	(431)	11	(611)	(1,060)	(4,114)	4,295	
Cash Balance			26,163	31,002			

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

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

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

Fund Name	Indiana River Rescue	Fund Number	291
Fund Type	Special Revenue	Date Updated	5/17/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	45,000	1,800	30,600	31,500	-	14,400	68%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	500	69	414	340	-	87	83%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	45,500	1,869	31,014	31,840	-	14,487	68%
Expenditures							
Personnel	15,500	231	923	923	-	14,577	6%
Supplies	8,849	118	1,330	887	-	7,519	15%
Services	65,000	23,468	23,468	4,581	23,212	18,320	72%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	89,349	23,817	25,721	6,392	23,212	40,416	55%
Net	(43,849)	(21,948)	5,292	25,448	(23,212)	(25,929)	
Cash Balance			149,750	120,893			

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

Fund Purpose:

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

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

Multiple motor repairs were paid in April.

The encumbrances for services include a \$18,990 PO for lights on the boats and \$6,300 for instructor gear.

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Police Grants	Fund Number	292
Fund Type	Special Revenue	Date Updated	5/17/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	-	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	10,805	90	5,482	30,963	27,452	(22,129)	305%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,805	90	5,482	30,963	27,452	(22,129)	305%
Net	(10,805)	(90)	(5,482)	(30,963)	(27,452)	22,129	
Cash Balance			71,147	90,233			

Fund Purpose:

This fund was established to track the revenue and expenditures related to specific Federal Grants.

Explain Significant Revenue and Expenditure Changes/Variations Below:

The City did not received any grants during 2016 and does not anticipate any grant revenue during 2017.

Explain Significant Spending on Capital Projects Below:

All expenses are for the Lexipol implementation

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

Fund Name	Regional Police Academy	Fund Number	294
Fund Type	Special Revenue	Date Updated	5/17/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	20,000	850	12,650	17,850	-	7,350	63%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	500	36	227	264	-	273	45%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,000	-	50	-	-	1,950	3%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	22,500	886	12,927	18,114	-	9,573	57%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	1,500	351	574	100	-	926	38%
Services	21,000	559	1,472	1,467	-	19,528	7%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	22,500	909	2,046	1,567	-	20,454	9%
Net	-	(23)	10,880	16,547	-	(10,880)	
Cash Balance			86,955	86,765			

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

Explain Significant Spending on Capital Projects Below:

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

Fund Name	COPS MORE Grant	Fund Number	295
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Fund Type	Special Revenue	Date Updated	5/17/2017
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	53,750	-	-	7,319	-	53,750	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	500	81	622	424	-	(122)	124%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	3,250	-	-	-	-	3,250	0%
Other Income	34,500	948	38,739	25,140	-	(4,239)	112%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	92,000	1,029	39,361	32,884	-	52,639	43%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	110,467	10,704	23,860	4,010	40,066	46,541	58%
Services	153,300	960	110,803	7,179	1,320	41,177	73%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	263,767	11,664	134,663	11,189	41,386	87,718	67%
Net	(171,767)	(10,635)	(95,302)	21,695	(41,386)	(35,079)	
Cash Balance			153,006	143,252			

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

Explain Significant Revenue and Expenditure Changes/Variations Below:
In March, the City of South Bend reimbursed grant sub-recipients, the City of Gary, Indiana and the East Chicago Police Department, totaling \$89,270. The encumbrances in the supplies budget line are for in-car video camera systems.

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Police Federal Drug Enforcement	Fund Number	299
Fund Type	Special Revenue	Date Updated	5/17/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	30,000	-	-	-	-	30,000	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	166	625	440	-	375	62%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,000	-	-	-	-	1,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	32,000	166	625	440	-	31,375	2%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	89,337	-	34,337	6,965	-	55,000	38%
Services	62,000	-	13,200	1,290	-	48,800	21%
Debt Service	-	-	-	-	-	-	0%
Capital	45,000	-	-	3,787	-	45,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	196,337	-	47,537	12,042	-	148,800	24%
Net	(164,337)	166	(46,913)	(11,602)	-	(117,424)	
Cash Balance			179,145	241,150			

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

Explain Significant Revenue and Expenditure Changes/Variations Below:
In the first quarter of 2017, workstations (\$11k) and surveillance cameras (\$23k) were purchased within the supplies budget. Additionally, \$13,200 of the services budget was spent on SWAT training.

Explain Significant Spending on Capital Projects Below:

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

Fund Name	County Option Income Tax	Fund Number	404
Fund Type	Special Revenue	Date Updated	5/17/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	10,459,265	871,605	3,486,422	3,151,341	-	6,972,843	33%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	95,000	3,797	24,758	39,645	-	70,242	26%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	409,574	44,863	365,652	331,437	-	43,922	89%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	10,963,839	920,266	3,876,831	3,522,424	-	7,087,008	35%
Expenditures							
Personnel	-	-	-	160,972	-	-	0%
Supplies	1,234,438	55,898	337,134	255,382	23,448	873,857	29%
Services	5,717,611	745,680	2,371,952	2,172,048	668,253	2,677,406	53%
Debt Service	1,162,337	10,711	588,807	1,363,967	-	573,530	51%
Capital	514,629	-	24,868	9,183	208,312	281,449	45%
Transfers Out	3,442,578	773,058	1,546,116	750,000	-	1,896,463	45%
Total Expenditures	12,071,593	1,585,347	4,868,876	4,711,552	900,013	6,302,704	48%
Net	(1,107,754)	(665,081)	(992,044)	(1,189,129)	(900,013)	784,303	
Cash Balance			7,925,282	10,917,671			

Fund Purpose:

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

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

Explain Significant Spending on Capital Projects Below:

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

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

Fund Name	Economic Development Income Tax	Fund Number	408
Fund Type	Special Revenue	Date Updated	5/18/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	10,433,361	866,667	3,500,022	3,198,201	-	6,933,339	34%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	150,000	-	150,000	150,000	-	-	100%
Fines, Forfeitures, and Fees	354,660	-	354,660	354,660	-	-	100%
Interest Earnings	60,000	5,034	32,188	33,467	-	27,812	54%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	268	-	-	0%
Transfers In	735,236	5	735,240	-	-	(4)	100%
Total Revenue	11,733,257	871,706	4,772,110	3,736,596	-	6,961,147	41%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	83	-	-	-	83	0	100%
Services	4,404,649	632,401	1,486,619	368,073	1,839,331	1,078,698	76%
Debt Service	384,256	31,986	163,246	598,646	-	221,010	42%
Capital	102,700	1,152	60,317	2,628	-	42,383	59%
Transfers Out	6,667,496	1,651,874	3,303,748	2,576,105	-	3,363,748	50%
Total Expenditures	11,559,184	2,317,413	5,013,930	3,545,452	1,839,414	4,705,840	59%
Net	174,073	(1,445,707)	(241,820)	191,144	(1,839,414)	2,255,307	
Cash Balance			11,132,950	10,065,189			

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

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

Explain Significant Spending on Capital Projects Below:
\$45K is budgeted for the recording of deeds. \$57.7K is for ATVs with plows for snowplowing sidewalks.

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

Fund Name	Urban Development Action Grant	Fund Number	410
Fund Type	Special Revenue	Date Updated	5/15/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	6,110	235	1,588	2,016	-	4,522	26%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,110	235	1,588	2,016	-	4,522	26%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	126,144	31,814	62,515	146,068	-	63,629	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	126,144	31,814	62,515	146,068	-	63,629	50%
Net	(120,034)	(31,578)	(60,927)	(144,051)	-	(59,107)	
Cash Balance			531,550	486,349			

Fund Purpose:

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

This budget usually includes payments to the COIT Fund. These payments will not be made unless revenue generated in the fund, primarily from Business Development Corporation (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:

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

Fund Name	Project Releaf	Fund Number	655
Fund Type	Special Revenue	Date Updated	5/15/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	440,153	36,854	147,203	146,349	-	292,950	33%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,403	360	2,493	3,251	-	1,910	57%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	444,556	37,214	149,696	149,601	-	294,860	34%
Expenditures							
Personnel	49,851	-	-	-	-	49,851	0%
Supplies	4,344	876	876	-	-	3,468	20%
Services	49,001	3,051	13,232	12,492	-	35,769	27%
Debt Service	72,220	24,490	36,109	36,109	-	36,111	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	350,000	87,500	175,000	350,000	-	175,000	50%
Total Expenditures	525,416	115,917	225,217	398,602	-	300,199	43%
Net	(80,860)	(78,703)	(75,521)	(249,001)	-	(5,339)	
Cash Balance			797,504	672,991			

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

Fund Purpose:

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

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

2017 Fall Leaf Pickup program start date - to be determined. The annual transfer of \$350,000.00 is to cover a portion of MVH costs paid for spring & fall Project Releaf. These costs include supervisory wages and benefits, gasoline, depreciation on the leaf vacs and other costs.

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Police K-9 Unit	Fund Number	705
Fund Type	Special Revenue	Date Updated	5/18/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	20	1	8	13	-	12	40%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	-	-	-	2,000	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,020	1	8	13	-	2,012	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	2,020	-	-	-	-	2,020	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,020	-	-	-	-	2,020	0%
Net	-	1	8	13	-	(8)	
Cash Balance			2,866	3,882			

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Football Hall of Fame Debt Service	Fund Number	313
Fund Type	City Debt Service	Date Updated	5/15/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	871,228	-	-	-	-	871,228	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	67,000	-	-	37,372	-	67,000	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	8	87	0	-	(87)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	938,228	8	87	37,372	-	938,141	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	1,268,999	-	631,735	636,000	-	637,264	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,268,999	-	631,735	636,000	-	637,264	50%
Net	(330,771)	8	(631,648)	(598,628)	-	300,877	
Cash Balance			(338,854)	(587,232)			

Fund Purpose:

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

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

Explain Significant Spending on Capital Projects Below:

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

Fund Name	South Bend Building Corp	Fund Number	755
Fund Type	City Debt Service	Date Updated	5/18/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,000	65	311	-	-	3,689	8%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	2,639,214	-	1,326,750	-	-	1,312,464	50%
Total Revenue	2,643,214	65	1,327,061	-	-	1,316,153	50%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	2,643,214	-	1,437,970	-	-	1,205,244	54%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,643,214	-	1,437,970	-	-	1,205,244	54%
Net	-	65	(110,909)	-	-	110,909	
Cash Balance			651,180	-			

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

Accounting Methodology:
Revenue and expenditures are one month in arrears because the City receives the trustee bank statements after the books are closed. Thus, changes are entered in the general ledger the following month.

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

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

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Parks Bond Debt Service	Fund Number	757
Fund Type	City Debt Service	Date Updated	5/12/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	57	263	-	-	737	26%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	390,482	65,180	130,260	-	-	260,222	33%
Total Revenue	391,482	65,236	130,523	-	-	260,959	33%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	391,482	-	198,566	-	-	192,916	51%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	391,482	-	198,566	-	-	192,916	51%
Net	-	65,236	(68,042)	-	-	68,042	
Cash Balance			493,900	-			

Fund Purpose:

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

Accounting Methodology:

Revenue and expenditures are one month in arrears because the City receives the trustee bank statements after the books are closed. Thus, changes are entered in the general ledger the following month.

Explain Significant Revenue and Expenditure Changes/Variations Below:

Transfers In are from the bond trustee.

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Professional Sports Development	Fund Number	377
Fund Type	Capital Project	Date Updated	5/18/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	700,000	24,070	201,822	303,825	-	498,178	29%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	37	643	1,076	-	1,357	32%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	30,000	-	17,864	24,026	-	12,136	60%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	732,000	24,107	220,329	328,928	-	511,671	30%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	827,955	-	468,440	473,088	-	359,515	57%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	827,955	-	468,440	473,088	-	359,515	57%
Net	(95,955)	24,107	(248,111)	(144,160)	-	152,156	
Cash Balance			149,167	283,214			

Fund Purpose:

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

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

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Coveleski Stadium Capital	Fund Number	401
Fund Type	Capital Project	Date Updated	5/12/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	40,000	-	-	-	-	40,000	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	900	38	254	258	-	646	28%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	40,900	38	254	258	-	40,646	1%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	30,000	8,542	8,542	22,000	7,369	14,090	53%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	30,000	8,542	8,542	22,000	7,369	14,090	53%
Net	10,900	(8,504)	(8,288)	(21,742)	(7,369)	26,556	
Cash Balance			88,392	60,812			

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

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

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Zoo Endowment	Fund Number	403
Fund Type	Capital Project	Date Updated	5/12/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	200	21	140	169	-	60	70%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	200	21	140	169	-	60	70%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	49,688	53,599	53,599	-	-	(3,911)	108%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	49,688	53,599	53,599	-	-	(3,911)	108%
Net	(49,488)	(53,578)	(53,459)	169	-	3,971	
Cash Balance			1,038	49,615			

Fund Purpose:
This fund accounts for donations dedicated to Potawatomi Zoo.

Explain Significant Revenue and Expenditure Changes/Variances Below:
In the past few years, several endowments that were funding this fund were liquidated, resulting in a drop in revenues to this fund.

Explain Significant Spending on Capital Projects Below:
The 2017 capital budget is for the re-paving of the zoo parking lot.

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

Fund Name	Park Nonreverting Capital	Fund Number	405
Fund Type	Capital Project	Date Updated	5/12/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	26,000	542	1,370	1,775	-	24,630	5%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,000	78	561	1,458	-	3,439	14%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	100,000	25,000	25,000	-	-	75,000	25%
Other Income	22,000	-	4,000	-	-	18,000	18%
Transfers In	287,850	-	-	-	-	287,850	0%
Total Revenue	439,850	25,620	30,931	3,233	-	408,919	7%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	67,326	6,127	30,589	6,042	31,529	5,208	92%
Services	63,288	-	4,954	-	4,266	54,068	15%
Debt Service	-	-	-	-	-	-	0%
Capital	97,410	36,066	92,396	-	-	5,015	95%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	228,024	42,193	127,938	6,042	35,795	64,291	72%
Net	211,826	(16,573)	(97,007)	(2,809)	(35,795)	344,628	
Cash Balance			228,329	466,915			

Fund Purpose:

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

Annual transfers to this fund from Park Funds (201/203) were not done in 2015 and 2016 due to an oversight. This will be corrected in 2017 and revenues going forward in this fund should be more consistent. Encumbrances for Supplies are made up of many small PO's, with \$17K for Maintenance, \$11K for Golf and \$2.5K for Recreation.

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

Explain Significant Spending on Capital Projects Below:

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

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

Fund Name	Cumulative Capital Development	Fund Number	406
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Fund Type	Capital Project	Date Updated	5/18/2017
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	436,000	-	-	-	-	436,000	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	37,500	-	-	17,680	-	37,500	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	3,000	184	1,387	1,746	-	1,613	46%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	476,500	184	1,387	19,426	-	475,113	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	476,500	-	140,546	169,196	-	335,954	29%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	476,500	-	140,546	169,196	-	335,954	29%
Net	-	184	(139,160)	(149,770)	-	139,160	
Cash Balance			441,155	422,190			

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

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

Explain Significant Spending on Capital Projects Below:

City of South Bend, Indiana
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Fund Name	Cumulative Capital Improvement	Fund Number	407
Fund Type	Capital Project	Date Updated	5/18/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	408,000	-	150,000	150,000	-	258,000	37%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	144	1,005	1,037	-	995	50%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	25,000	-	-	-	-	25,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	435,000	144	151,005	151,037	-	283,995	35%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	372,250	-	185,125	184,125	-	187,125	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	372,250	-	185,125	184,125	-	187,125	50%
Net	62,750	144	(34,120)	(33,088)	-	96,870	
Cash Balance			344,126	278,143			

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

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

Explain Significant Spending on Capital Projects Below:

**City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Major Moves Construction	Fund Number	412
Fund Type	Capital Project	Date Updated	5/17/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	25,000	1,238	7,129	7,650	-	17,871	29%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,028,786	-	596,589	650,143	-	432,197	58%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,053,786	1,238	603,718	657,793	-	450,068	57%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,468,808	-	604	8,459	1,333,825	134,379	91%
Debt Service	-	-	-	-	-	-	0%
Capital	1,001,900	-	-	377,181	241,900	760,001	24%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,470,708	-	604	385,640	1,575,724	894,380	64%
Net	(1,416,922)	1,238	603,113	272,154	(1,575,724)	(444,311)	
Cash Balance			2,967,203	2,429,143			

Fund Purpose:

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

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

Explain Significant Spending on Capital Projects Below:

The 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.

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

Fund Name	Morris Performing Arts Center Capital	Fund Number	416
Fund Type	Capital Project	Date Updated	5/16/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	100,000	11,334	36,691	19,058	-	63,309	37%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,000	251	1,660	1,773	-	2,340	41%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	104,000	11,585	38,351	20,831	-	65,649	37%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	20,958	1,423	2,659	5,000	1,170	17,129	18%
Services	35,186	-	817	12,909	-	34,369	2%
Debt Service	-	-	-	-	-	-	0%
Capital	50,000	-	-	-	-	50,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	106,144	1,423	3,476	17,909	1,170	101,498	4%
Net	(2,144)	10,162	34,875	2,921	(1,170)	(35,849)	
Cash Balance			624,707	519,647			

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

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

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

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

Fund Name	Community Revitalization Enhancement District	Fund Number	434
Fund Type	Capital Project	Date Updated	5/15/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	214	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	214	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	-	-	-	214	-	-	
Cash Balance				2,618			

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Palais Royale Historic Preservation	Fund Number	450
Fund Type	Capital Project	Date Updated	5/16/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	600	40	265	264	-	335	44%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	16,500	390	2,686	3,143	-	13,814	16%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	17,100	429	2,951	3,407	-	14,149	17%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	5,000	-	-	-	-	5,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,000	-	-	-	-	5,000	0%
Net	12,100	429	2,951	3,407	-	9,149	
Cash Balance			95,862	79,820			

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

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

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

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

Fund Name	Football Hall of Fame Capital	Fund Number	677
Fund Type	Capital Project	Date Updated	5/15/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	5,000	200	1,381	1,697	-	3,619	28%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	48,709	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,000	200	1,381	50,405	-	3,619	28%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	81,091	3,209	24,507	29,788	12,061	44,523	45%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	81,091	3,209	24,507	29,788	12,061	44,523	45%
Net	(76,091)	(3,009)	(23,127)	20,617	(12,061)	(40,903)	
Cash Balance			472,313	523,494			

Fund Purpose:

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

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

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

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Equipment/Vehicle Leasing	Fund Number	750
Fund Type	Capital Project	Date Updated	5/18/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	223	896	-	-	104	90%
Bond Proceeds	5,499,000	-	-	-	-	5,499,000	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,500,000	223	896	-	-	5,499,104	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	230,000	-	-	-	-	230,000	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	5,270,000	65,756	1,538,382	-	-	3,731,618	29%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,500,000	65,756	1,538,382	-	-	3,961,618	28%
Net	-	(65,533)	(1,537,485)	-	-	1,537,485	
Cash Balance			1,640,408				

Fund Purpose:

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

Accounting Methodology:

Revenue and expenditures are one month in arrears because the City receives the trustee bank statements after the books are closed. Thus, changes are entered in the general ledger the following month.

Explain Significant Revenue and Expenditure Changes/Variations Below:

Explain Significant Spending on Capital Projects Below:

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

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

**City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Parks Bond Capital	Fund Number	751
Fund Type	Capital Project	Date Updated	5/12/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	7,500	485	1,393	-	-	6,107	19%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	7,500	485	1,393	-	-	6,107	19%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	3,500,000	140,581	414,937	-	-	3,085,063	12%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,500,000	140,581	414,937	-	-	3,085,063	12%
Net	(3,492,500)	(140,096)	(413,545)	-	-	(3,078,955)	
Cash Balance			3,923,654				

Fund Purpose:

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

Accounting Methodology:

Revenue and expenditures are one month in arrears because the City receives the trustee bank statements after the books are closed. Thus, changes are entered in the general ledger the following month.

Explain Significant Revenue and Expenditure Changes/Variations Below:

The vast majority of the \$211K spent on capital is for an HVAC upgrade at the Martin Luther King Center. Effective in May 2017, this fund will now use PO's to encumber expenditures to enable tracking in NaviLine. The payments will still be made through the bond trustee, but the payments will be cleared in NaviLine as well.

Explain Significant Spending on Capital Projects Below:

Capital expenditures include \$42,747 for upgrades to the HVAC system at the Martin Luther King Center and \$20,000 for miscellaneous park improvements.

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

Fund Name	Smart Streets Bond Capital	Fund Number	753
Fund Type	Capital Project	Date Updated	5/15/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	17,000	544	1,811	-	-	15,189	11%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	17,000	544	1,811	-	-	15,189	11%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	10,000,000	512,350	1,784,893	-	-	8,215,107	18%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,000,000	512,350	1,784,893	-	-	8,215,107	18%
Net	(9,983,000)	(511,806)	(1,783,082)	-	-	(8,199,918)	
Cash Balance			4,146,372				

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

Accounting Methodology:
Revenue and expenditures are one month in arrears because the City receives the trustee bank statements after the books are closed. Thus, changes are entered in the general ledger the following month.

Explain Significant Revenue and Expenditure Changes/Variations Below:

Explain Significant Spending on Capital Projects Below:
Conversion from 1-way to 2-way streets and other improvements associated with the conversion project.

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

Fund Name	Emergency Medical Services Capital	Fund Number	287
Fund Type	Enterprise	Date Updated	5/16/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	1,275,000	-	1,798,417	1,307,757	-	(523,417)	141%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	10,000	2,108	10,613	10,101	-	(613)	106%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,285,000	2,108	1,809,030	1,317,858	-	(524,030)	141%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	184,010	-	-	-	184,010	-	100%
Debt Service	729,756	251	236,043	-	-	493,713	32%
Capital	2,186,611	386,070	536,674	152,919	1,198,207	451,730	79%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,100,377	386,321	772,717	152,919	1,382,217	945,443	70%
Net	(1,815,377)	(384,213)	1,036,313	1,164,939	(1,382,217)	(1,469,473)	
Cash Balance			4,666,347	3,737,180			

Fund Purpose:

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

Explain Significant Spending on Capital Projects Below:

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

A new, smaller ambulance was purchased in February 2017. 5 homes were purchased in April for the new location of Station #9. Total cost was \$385,570.

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

Fund Name	Emergency Medical Services Operating	Fund Number	288
Fund Type	Enterprise	Date Updated	5/16/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	6,327,512	373,607	1,590,732	1,902,423	-	4,736,780	25%
Fines, Forfeitures, and Fees	2,500	-	700	1,300	-	1,800	28%
Interest Earnings	15,000	700	4,792	7,663	-	10,208	32%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	750	-	-	(750)	0%
Other Income	5,000	-	525	73,025	-	4,475	11%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,350,012	374,307	1,597,499	1,984,411	-	4,752,513	25%
Expenditures							
Personnel	5,180,304	402,978	1,410,500	1,304,818	-	3,769,804	27%
Supplies	358,825	31,170	107,687	92,715	52,219	198,920	45%
Services	577,692	17,657	130,085	59,465	30,909	416,698	28%
Debt Service	1,093	-	318	225,901	1,729	(954)	187%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,117,914	451,805	1,648,589	1,682,899	84,857	4,384,468	28%
Net	232,098	(77,498)	(51,091)	301,512	(84,857)	368,046	
Cash Balance			1,725,168	2,398,172			

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

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

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

Explain Significant Spending on Capital Projects Below:
Fire Department and EMS capital expenditures are accounted for in the EMS Capital Fund #287.

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

Fund Name	Consolidated Building Fund	Fund Number	600
Fund Type	Enterprise	Date Updated	5/17/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	25,000	2,820	9,516	9,520	-	15,484	38%
Charges for Services	1,477,850	113,710	448,487	428,069	-	1,029,363	30%
Fines, Forfeitures, and Fees	280,000	5,620	20,572	16,232	-	259,428	7%
Interest Earnings	5,000	1,159	7,236	6,804	-	(2,236)	145%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	4,000	-	-	557	-	4,000	0%
Other Income	9,500	919	2,587	7,965	-	6,913	27%
Transfers In	2,167,316	541,829	1,083,658	527,517	-	1,083,658	50%
Total Revenue	3,968,666	666,056	1,572,055	996,663	-	2,396,611	40%
Expenditures							
Personnel	2,696,460	199,778	765,352	745,380	-	1,931,108	28%
Supplies	113,282	10,202	39,564	21,969	15,524	58,195	49%
Services	892,868	67,016	265,476	195,019	55,474	571,918	36%
Debt Service	75,210	353	24,622	12,197	1,476	49,112	35%
Capital	-	-	-	30,608	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,777,820	277,350	1,095,014	1,005,173	72,474	2,610,332	31%
Net	190,846	388,707	477,041	(8,510)	(72,474)	(213,722)	
Cash Balance			3,099,711	1,885,423			

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

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

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

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

Building Department (600-1306)

Explain Significant Spending on Capital Projects Below:

Code Enforcement (600-1201)/Animal Control (600-1207)
Capital expenditures are for two pickup trucks. The first truck was paid for in January and the second in June.

Building Department (600-1306)
Purchased 4 new vehicles (lease payments) in November 2016, first payments were in January 2017. Will purchase (lease) 3 new vehicles in June 2017.

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

Fund Name	Parking Garages	Fund Number	601
Fund Type	Enterprise	Date Updated	5/12/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	1,000,629	119,933	392,328	325,715	-	608,301	39%
Fines, Forfeitures, and Fees	99,000	3,044	18,528	20,315	-	80,472	19%
Interest Earnings	12,000	448	2,787	2,273	-	9,213	23%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	11,282	-	200	7	-	11,082	2%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,122,911	123,425	413,843	348,310	-	709,068	37%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,208,218	186,776	296,191	290,894	606,169	305,858	75%
Debt Service	-	-	-	-	-	-	0%
Capital	39,036	-	-	-	39,036	-	100%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,247,254	186,776	296,191	290,894	645,206	305,858	75%
Net	(124,343)	(63,352)	117,652	57,416	(645,206)	403,210	
Cash Balance			1,087,903	698,033			

Fund Purpose:

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

The vast majority of the Services encumbrance is what remains of \$892K for the annual Block By Block contract, for maintaining the garages and assisting patrons.

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Solid Waste Operations	Fund Number	610
Fund Type	Enterprise	Date Updated	5/16/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	5,746,175	443,895	1,841,350	1,750,287	-	3,904,825	32%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,500	166	893	902	-	1,607	36%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	50,800	50,507	50,771	27,090	-	29	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,799,475	494,568	1,893,014	1,778,279	-	3,906,461	33%
Expenditures							
Personnel	1,781,122	124,743	521,813	456,537	-	1,259,309	29%
Supplies	187,532	13,650	71,101	45,059	41,956	74,476	60%
Services	2,848,943	163,837	799,600	956,195	215,837	1,833,507	36%
Debt Service	9,700	-	-	9,700	9,700	-	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	835,613	83,600	183,600	262,000	-	652,013	22%
Total Expenditures	5,662,910	385,830	1,576,113	1,729,491	267,492	3,819,304	33%
Net	136,565	108,738	316,901	48,788	(267,492)	87,156	
Cash Balance			553,093	316,665			

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

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:
Year to date service revenue is higher than prior year to date total due to a 9% rate increase. A CNG fuel rebate of \$48,000 (other income) was received this month. Encumbrances for future CNG fuel deliveries are causing the percentage of supplies budget used to appear high. Large encumbrances for landfill tipping fees and trash truck computers are similarly causing the services budget used to appear slightly high. Transfers out follow debt service payment schedules.C11

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

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

Fund Name	Solid Waste Capital	Fund Number	611
Fund Type	Enterprise	Date Updated	5/16/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	300,000	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	200	-	458	77	-	(258)	229%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	835,613	83,600	183,600	262,000	-	652,013	22%
Total Revenue	835,813	83,600	184,058	562,077	-	651,755	22%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	1,123,613	83,859	517,691	346,142	-	605,922	46%
Capital	12,000	-	-	-	-	12,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,135,613	83,859	517,691	346,142	-	617,922	46%
Net	(299,800)	(259)	(333,632)	215,935	-	33,832	
Cash Balance			2,815	216,378			

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

Explain Significant Revenue and Expenditure Changes/Variiances Below:
A \$300K State grant received in 2016 to cover part of the cost of new CNG fueled trash trucks will not be repeated this year. Interest revenue was underestimated; a budget adjustment will be requested mid-year. Transfers in are done as needed to have funds available for debt service payments, per City debt payment schedules.

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

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

Fund Name	Water Works Operations	Fund Number	620
Fund Type	Enterprise	Date Updated	5/12/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	17,348,834	1,088,347	4,400,953	4,361,991	-	12,947,881	25%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	35,000	1,184	8,442	12,302	-	26,559	24%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	73,000	11,988	13,308	14,644	-	59,692	18%
Transfers In	62,500	1,942	12,343	11,388	-	50,157	20%
Total Revenue	17,519,334	1,103,462	4,435,046	4,400,325	-	13,084,288	25%
Expenditures							
Personnel	5,604,157	390,718	1,621,746	1,605,114	92	3,982,319	29%
Supplies	1,727,233	83,789	405,274	295,429	151,647	1,170,312	32%
Services	5,995,181	360,330	1,505,112	1,272,509	657,180	3,832,888	36%
Debt Service	328,853	1,176	110,633	8,406	-	218,220	34%
Capital	-	-	-	-	-	-	0%
Transfers Out	4,071,830	353,577	1,443,330	1,625,772	-	2,628,500	35%
Total Expenditures	17,727,254	1,189,590	5,086,095	4,807,229	808,920	11,832,240	33%
Net	(207,920)	(86,128)	(651,049)	(406,904)	(808,920)	1,252,048	
Cash Balance			3,044,784	3,483,940			

Staffing	Budget	Actual
Full Time	72.00	68.00
Part-Time /Seasonal/Temporary	3.56	1.50
Total	75.56	69.50

Fund Purpose:

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

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

Current year budget for Charges for Services revenue includes \$2.7 million (half of year) of additional projected sales as planned in the water rate case. Delays in the adoption of the water rate ordinance has impact on the percentage of revenue budget year to date.

Explain Significant Spending on Capital Projects Below:

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

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

Fund Name	Water Works Capital	Fund Number	622
Fund Type	Enterprise	Date Updated	5/12/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	15,000	958	7,018	9,874	-	7,982	47%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	15,000	958	7,018	9,874	-	7,982	47%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	1,414,466	9,295	312,785	6,750	112,201	989,480	30%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,414,466	9,295	312,785	6,750	112,201	989,480	30%
Net	(1,399,466)	(8,337)	(305,767)	3,124	(112,201)	(981,498)	
Cash Balance			2,281,748	2,883,532			

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

Explain Significant Revenue and Expenditure Changes/Variances Below:

Explain Significant Spending on Capital Projects Below:
Spent YTD: Freightliner Dump Truck (1) \$177,777 | Truck w/Utility Body (2) \$88,840 | Concrete/Asphalt Saw (1) \$23,098
WIP: North Station Well #1 Replacement /Eng Design - \$23,070
Encumb: 1 Ton 2WD Dump Truck (1) \$48,493, Hydraulic Breaker (unit 586) (1) \$11,843
North Station Well #1 Replacement Project - Engineering Design \$43,000 and Well Drilling \$8,865

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

Fund Name	Water Works Customer Deposit	Fund Number	624
Fund Type	Enterprise	Date Updated	5/12/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	15,000	639	4,319	5,187	-	10,681	29%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	15,000	639	4,319	5,187	-	10,681	29%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	15,000	639	4,034	3,218	-	10,966	27%
Total Expenditures	15,000	639	4,034	3,218	-	10,966	27%
Net	-	-	285	1,968	-	(285)	
Cash Balance			1,520,476	1,526,864			

Fund Purpose:
The purpose of this fund is for the retaining of and for the refunding of security deposits collected from utility customers. Upon termination of service, the deposit is returned to the customer through application on the final invoice.

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

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Water Works Sinking	Fund Number	625
Fund Type	Enterprise	Date Updated	5/12/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	8,500	211	1,646	1,140	-	6,854	19%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	2,046,391	164,000	656,000	682,020	-	1,390,391	32%
Total Revenue	2,054,891	164,211	657,646	683,160	-	1,397,245	32%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	2,046,391	-	-	-	-	2,046,391	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	8,500	211	1,636	1,134	-	6,864	19%
Total Expenditures	2,054,891	211	1,636	1,134	-	2,053,255	0%
Net	-	164,000	656,009	682,026	-	(656,009)	
Cash Balance			706,167	686,431			

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

Explain Significant Revenue and Expenditure Changes/Variations Below:
Biannual installments are disbursed at the end of June and December. June's payment includes 50% of the annual interest and December's payment comprises the rest of the interest and all of the principal.

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Water Works Bond Reserve	Fund Number	626
Fund Type	Enterprise	Date Updated	5/12/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	16,000	594	4,056	5,523	-	11,944	25%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	16,000	594	4,056	5,523	-	11,944	25%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	16,000	-	-	2,050	-	16,000	0%
Total Expenditures	16,000	-	-	2,050	-	16,000	0%
Net	-	594	4,056	3,473	-	(4,056)	
Cash Balance			1,431,420	1,643,034			

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

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

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Water Works Reserve Operations & Maintenance	Fund Number	629
Fund Type	Enterprise	Date Updated	5/12/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	23,000	1,092	7,128	7,891	-	15,872	31%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	151,500	-	151,272	227,461	-	228	100%
Total Revenue	174,500	1,092	158,400	235,352	-	16,100	91%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	23,000	1,092	6,673	4,986	-	16,327	29%
Total Expenditures	23,000	1,092	6,673	4,986	-	16,327	29%
Net	151,500	-	151,727	230,367	-	(227)	
Cash Balance			2,614,000	2,462,728			

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

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

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Sewer Repair Insurance	Fund Number	640
Fund Type	Enterprise	Date Updated	5/15/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	613,924	52,772	213,079	207,088	-	400,845	35%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	7,864	747	5,014	5,737	-	2,850	64%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	621,788	53,519	218,093	212,825	-	403,695	35%
Expenditures							
Personnel	219,798	19,879	62,638	47,077	-	157,160	28%
Supplies	37,970	5,291	9,932	9,954	6,834	21,203	44%
Services	262,444	27,817	105,049	103,114	85,468	71,926	73%
Debt Service	14,297	-	-	-	-	14,297	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	534,509	52,988	177,619	160,145	92,303	264,587	50%
Net	87,279	531	40,473	52,680	(92,303)	139,108	
Cash Balance			1,799,408	1,702,865			

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

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

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

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Sewage Works Operations	Fund Number	641
Fund Type	Enterprise	Date Updated	5/16/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	3,500	25,190	29,770	2,500	-	(26,270)	851%
Charges for Services	37,016,904	3,080,459	12,526,308	12,291,074	-	24,490,596	34%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	65,000	6,184	40,742	33,050	-	24,258	63%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	56,500	6,027	10,291	10,595	-	46,209	18%
Transfers In	30,000	2,021	12,245	8,796	-	17,755	41%
Total Revenue	37,171,904	3,119,880	12,619,357	12,346,015	-	24,552,547	34%
Expenditures							
Personnel	7,750,680	532,443	2,209,111	2,092,223	6	5,541,563	29%
Supplies	2,116,554	80,020	331,368	482,064	180,031	1,605,154	24%
Services	15,740,085	1,005,677	3,676,972	2,300,446	4,805,989	7,257,124	54%
Debt Service	882,869	1,100	306,827	216,735	41	576,001	35%
Capital	-	-	-	-	-	-	0%
Transfers Out	18,052,147	1,573,332	5,484,081	5,164,315	-	12,568,066	30%
Total Expenditures	44,542,335	3,192,570	12,008,359	10,255,783	4,986,068	27,547,908	38%
Net	(7,370,431)	(72,690)	610,997	2,090,232	(4,986,068)	(2,995,360)	
Cash Balance			14,040,205	10,825,961			

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

Fund Purpose:

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

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

License & Permits revenue received this month was for system development fees, a new fee in 2017 that was not originally budgeted for. A budget amendment will be requested to adjust this category. Interest earnings are significantly higher than expected; the revenue budget will be revised mid-year to recognize this change. Other income, which is mostly inter-fund reimbursements for sewer cuts and concrete repairs, is usually received in Summer and early Fall. Service expenses appear high due to encumbrances for outside engineering services, manhole/sewer linings, annual contracts and maintenance agreements, and building and equipment repair contracts that have spoken for over half of the annual budget.

Explain Significant Spending on Capital Projects Below:

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

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

Fund Name	Sewage Works Capital	Fund Number	642
Fund Type	Enterprise	Date Updated	5/16/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	45,000	2,486	17,768	28,878	-	27,232	39%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	400,000	-	400,000	-	-	-	100%
Transfers In	4,442,000	442,000	442,000	-	-	4,000,000	10%
Total Revenue	4,887,000	444,486	859,768	28,878	-	4,027,232	18%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	8,040,455	93,243	1,958,002	969,467	2,253,219	3,829,234	52%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	8,040,455	93,243	1,958,002	969,467	2,253,219	3,829,234	52%
Net	(3,153,455)	351,244	(1,098,234)	(940,589)	(2,253,219)	197,997	
Cash Balance			6,118,779	7,795,762			

Fund Purpose:

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

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

Explain Significant Spending on Capital Projects Below:

Year to Date totals spent include:
 Wastewater Treatment Plant Secondary Improvements \$954,303
 Grit & Screening Improvements \$6,248
 Calvert St. Lift Station \$287,835
 Sewer Vactor Truck \$331,398
 Sewer Dept Crew Trucks \$89,192
 Sewer Dump Truck \$207,540
 Wastewater Crew Trucks \$44,596
 Wastewater Cargo Van \$36,890

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

Fund Name	Sewage Works Reserve Operations & Maint.	Fund Number	643
Fund Type	Enterprise	Date Updated	5/16/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	30,000	2,021	13,101	13,578	-	16,899	44%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	516,755	-	516,755	896,725	-	-	100%
Total Revenue	546,755	2,021	529,856	910,303	-	16,899	97%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	30,000	2,021	12,245	8,796	-	17,755	41%
Total Expenditures	30,000	2,021	12,245	8,796	-	17,755	41%
Net	516,755	-	517,611	901,507	-	(856)	
Cash Balance			5,153,129	4,575,374			

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

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

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

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

Fund Name	Sewage Sinking	Fund Number	649
Fund Type	Enterprise	Date Updated	4/6/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	13,000	1,050	4,014	5,727	-	8,986	31%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	9,164,024	762,798	3,051,190	3,043,571	-	6,112,834	33%
Total Revenue	9,177,024	763,848	3,055,204	3,049,298	-	6,121,820	33%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	9,163,754	-	1,500	2,600	-	9,162,254	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	9,163,754	-	1,500	2,600	-	9,162,254	0%
Net	13,270	763,848	3,053,704	3,046,698	-	(3,040,434)	
Cash Balance			3,869,367	3,851,439			

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

Explain Significant Revenue and Expenditure Changes/Variations Below:
Debt has grown significantly in recent years as the City continues work on the EPA-mandated Long-Term Control Plan (LTCP). Payments are due in June and December.

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

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

Fund Name	Sewage Debt Service Reserve	Fund Number	653
Fund Type	Enterprise	Date Updated	5/16/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,400	1,189	3,321	1,223	-	1,079	75%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,400	1,189	3,321	1,223	-	1,079	75%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	4,400	1,189	3,321	1,223	-	1,079	
Cash Balance			4,114,954	4,106,846			

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

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

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

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

Fund Name	Sewer Bond 2011	Fund Number	659
Fund Type	Enterprise	Date Updated	5/16/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	22	147	795	-	(147)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	22	147	795	-	(147)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	51,688	51,687	51,687	-	-	1	100%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	51,688	51,687	51,687	-	-	1	100%
Net	(51,688)	(51,666)	(51,540)	795	-	(148)	
Cash Balance			138	232,689			

Fund Purpose:

This fund accounts for expenditures of bond proceeds.

Explain Significant Revenue and Expenditure Changes/Variiances Below:

This Sewage Works Revenue Bond closed in October of 2011. The 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 \$545,828
- Wastewater Treatment Plant Digester Upgrade \$5,945,471

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

Fund Name	Sewer Bond 2012	Fund Number	661
Fund Type	Enterprise	Date Updated	5/16/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	50,000	1,144	8,255	46,168	-	41,745	17%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	50,000	1,144	8,255	46,168	-	41,745	17%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	250,000	-	-	-	-	250,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	2,760,364	180,305	463,776	1,799,665	1,872,443	424,145	85%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,010,364	180,305	463,776	1,799,665	1,872,443	674,145	78%
Net	(2,960,364)	(179,161)	(455,521)	(1,753,497)	(1,872,443)	(632,400)	
Cash Balance			2,553,104	12,156,545			

Fund Purpose:

This fund accounts for expenditures of bond proceeds.

Explain Significant Revenue and Expenditure Changes/Variiances Below:

Current year spending from this Bond has been for:
 East Bank Sewer Separation, Phase 5 \$113,521
 Wastewater Treatment Plant Grit/Screening Improvements \$4,500
 Wastewater Treatment Secondary Improvements \$165,450

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 \$1,554,175
 Sewer Sensory Control Network \$193,609
 Wastewater Treatment Plant Grit/Screening Improvements \$184,716
 Secondary Improvements \$2,896,793
 CSO LTCP re-look \$1,714,206

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

Fund Name	2013A Cost of Issuance Fund	Fund Number	664
Fund Type	Enterprise	Date Updated	5/16/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	15	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	15	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	-	-	-	15	-	-	
Cash Balance			-	4,522			

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

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

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

**City of South Bend, Indiana
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Fund Name	2015 Sewer Bond Issuance	Fund Number	666
Fund Type	Enterprise	Date Updated	5/16/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	90	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	90	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	2,500	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	2,500	-	-	0%
Net	-	-	-	(2,410)	-	-	
Cash Balance				6,681			

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

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

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

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

Fund Name	Century Center	Fund Number	670
Fund Type	Enterprise	Date Updated	5/17/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	1,275,000	106,250	425,000	656,725	-	850,000	33%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	2,909,311	293,872	872,023	869,538	-	2,037,288	30%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	10,000	303	1,000	7,305	-	9,000	10%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,194,311	400,425	1,298,023	1,533,568	-	2,896,288	31%
Expenditures							
Personnel	2,327,806	200,426	706,966	656,049	-	1,620,840	30%
Supplies	513,040	67,266	165,325	183,096	-	347,715	32%
Services	1,144,768	393,864	405,428	403,672	-	739,340	35%
Debt Service	-	-	-	-	-	-	0%
Capital	126,529	-	-	-	-	126,529	0%
Transfers Out	82,167	-	-	-	-	82,167	0%
Total Expenditures	4,194,310	661,555	1,277,719	1,242,817	-	2,916,591	30%
Net	1	(261,130)	20,304	290,751	-	(20,303)	
Cash Balance			1,851,934	1,596,066			

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

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

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

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Century Center Capital	Fund Number	671
Fund Type	Enterprise	Date Updated	5/18/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	750	71	285	331	-	465	38%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	750	71	285	331	-	465	38%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	38,747	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	38,747	-	-	0%
Net	750	71	285	(38,416)	-	465	
Cash Balance			866,271	963,656			

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

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

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

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Century Center Energy Conservation Debt Svc	Fund Number	672
Fund Type	Enterprise	Date Updated	5/18/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	110,130	4	18	17	-	110,112	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	82,167	-	-	-	-	82,167	0%
Total Revenue	192,297	4	18	17	-	192,279	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	192,297	95,128	95,128	140,609	-	97,169	49%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	192,297	95,128	95,128	140,609	-	97,169	49%
Net	-	(95,124)	(95,110)	(140,592)	-	95,110	
Cash Balance			(38,057)	(140,609)			

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

Explain Significant Revenue and Expenditure Changes/Variances Below:
This fund receives a federal interest rebate, transfers from Century Operating Fund (670), and a County hotel/motel tax allocation.

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Central Services	Fund Number	222
Fund Type	Internal Service	Date Updated	5/11/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	11,400	-	196	570	-	11,204	2%
Charges for Services	3,754,119	238,992	1,036,631	959,422	-	2,717,488	28%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	6,800	454	2,760	3,831	-	4,040	41%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	10,000	-	-	-	-	10,000	0%
Other Income	4,526,250	305,009	1,579,593	1,501,312	-	2,946,657	35%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	8,308,569	544,455	2,619,180	2,465,135	-	5,689,389	32%
Expenditures							
Personnel	3,288,165	219,806	905,903	821,101	-	2,382,262	28%
Supplies	170,652	(6,534)	2,856	34,550	14,066	153,730	10%
Services	4,803,470	399,133	1,640,776	1,493,762	2,035,472	1,127,222	77%
Debt Service	15,656	835	4,664	1,325	3,134	7,858	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	286,700	-	-	-	-	286,700	0%
Total Expenditures	8,564,643	613,240	2,554,200	2,350,737	2,052,672	3,957,771	54%
Net	(256,074)	(68,785)	64,980	114,398	(2,052,672)	1,731,618	
Cash Balance			1,502,232	1,476,731			

Staffing	Budget	Actual
Full Time	42.00	40.00
Part-Time /Seasonal/Temporary	2.00	2.00
Total	44.00	42.00

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:
In April we had 1,316 vehicle repairs. Average Fuel prices for Apr. is \$1.92 for Unleaded and \$1.84 for Diesel. Budgeted amount per gallon is \$2.50. Equipment Services continues to purchase new vehicles with compressed natural gas or hybrids The Compressed Natural Gas price is \$1.37. The large encumbrances for Services are the City Departments Utility Charges from the Sustainability Departments account.

Explain Significant Spending on Capital Projects Below:

City of South Bend, Indiana
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April 30, 2017

Fund Name	Central Services Capital	Fund Number	224
Fund Type	Internal Service	Date Updated	5/11/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	900	41	287	615	-	613	32%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	286,700	-	-	-	-	286,700	0%
Total Revenue	287,600	41	287	615	-	287,313	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	28,000	8,214	9,786	-	13,439	4,775	83%
Services	69,025	8,750	21,762	-	-	47,263	32%
Debt Service	-	-	-	-	-	-	0%
Capital	229,000	-	-	23,369	-	229,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	326,025	16,964	31,549	23,369	13,439	281,038	14%
Net	(38,425)	(16,923)	(31,262)	(22,754)	(13,439)	6,276	
Cash Balance			89,650	164,166			

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

Explain Significant Revenue and Expenditure Changes/Variations Below:
The encumbrances for the Capital Supplies are for the Radio Shop's tower repairs throughout the city, we have a vendor working on towers around the city.

Explain Significant Spending on Capital Projects Below:
Replacement of Inground Hoists at the Riverside North Garage, new mobile portable lifts for Sample Street garage, one stand alone Hyd. Pres.

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

Fund Name	Liability Insurance	Fund Number	226
Fund Type	Internal Service	Date Updated	5/18/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	2,927,591	246,749	975,060	741,160	-	1,952,531	33%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	30,000	1,992	13,102	15,605	-	16,898	44%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	600,000	-	35,742	12,878	-	564,258	6%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,557,591	248,740	1,023,904	769,643	-	2,533,687	29%
Expenditures							
Personnel	268,799	20,883	85,703	64,029	-	183,096	32%
Supplies	21,062	228	3,297	3,704	2,358	15,407	27%
Services	3,297,725	262,696	700,385	425,090	80,953	2,516,387	24%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,587,586	283,807	789,385	492,823	83,312	2,714,890	24%
Net	(29,995)	(35,066)	234,519	276,821	(83,312)	(181,203)	
Cash Balance			4,842,389	4,802,026			

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

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:
The City has budgeted \$1 million in 2017 for expected liability claims, \$800,000 for the City's portion of cost of Beck's Lake clean-up, and \$603,386 in expected workers compensation activities.

Explain Significant Spending on Capital Projects Below:

City of South Bend, Indiana
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Fund Name	Take Home Vehicle Police	Fund Number	278
Fund Type	Internal Service	Date Updated	5/17/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,000	315	2,111	2,224	-	1,889	53%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	35,640	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,000	315	2,111	37,864	-	1,889	53%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	(60)	(60)	-	-	60	0%
Services	10,000	-	972	53	-	9,028	10%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,000	(60)	912	53	-	9,088	9%
Net	(6,000)	375	1,199	37,811	-	(7,199)	
Cash Balance			754,051	679,284			

Fund Purpose:
This fund charges police officers for liability insurance and gasoline costs for take home police vehicles. Claims have been minimal in this fund since it was created. This fund is classified as an Internal Service Fund for financial reporting.

Explain Significant Revenue and Expenditure Changes/Variations Below:
The cash reserves in this fund have increased in recent years. The revenue is the amount deducted from officers' pay for the vehicle take home program.

Explain Significant Spending on Capital Projects Below:

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

Fund Name	IT / Innovation / 311 Call Center	Fund Number	279
Fund Type	Internal Service	Date Updated	5/18/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	5,205,034	430,621	1,722,484	157,788	-	3,482,550	33%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,205,034	430,621	1,722,484	157,788	-	3,482,550	33%
Expenditures							
Personnel	2,119,953	140,591	559,792	146,140	-	1,560,161	26%
Supplies	981,191	9,413	21,231	1,174	7,762	952,199	3%
Services	1,940,570	77,704	360,321	10,475	823,797	756,452	61%
Debt Service	163,320	32,797	57,097	-	-	106,223	35%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,205,034	260,505	998,440	157,788	831,559	3,375,035	35%
Net	-	170,116	724,044	-	(831,559)	107,515	
Cash Balance			731,432	-			

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

Fund Purpose:

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

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

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

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

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

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Self-Funded Employee Benefits	Fund Number	711
Fund Type	Internal Service	Date Updated	5/18/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	17,755,850	1,487,450	5,939,873	5,523,631	-	11,815,977	33%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	40,000	3,349	21,376	16,209	-	18,624	53%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	4,563	140,992	-	(4,563)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	17,795,850	1,490,799	5,965,812	5,680,832	-	11,830,038	34%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	78,935	7,049	26,915	5,789	26,372	25,648	68%
Services	1,217,190	14,759	305,052	535,813	794,653	117,484	90%
Insurance	16,507,075	1,152,813	4,197,273	4,755,340	77,156	12,232,646	26%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	17,803,200	1,174,621	4,529,240	5,296,942	898,181	12,375,779	30%
Net	(7,350)	316,177	1,436,572	383,890	(898,181)	(545,741)	
Cash Balance			8,167,388	4,752,958			

Fund Purpose:

This fund handles expenses relating to insurance and claims relating to employees, including medical, dental, life, flex spending, etc.
 An Employee Wellness Center was opened on January 18, 2016, which was set in place with the understanding that the City should see a drop in claims expenses over time.

Explain Significant Revenue and Expenditure Changes/Variations Below:

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

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Unemployment Compensation	Fund Number	713
Fund Type	Internal Service	Date Updated	5/18/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	81,000	-	-	14,983	-	81,000	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	114	789	913	-	1,211	39%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	83,000	114	789	15,896	-	82,211	1%
Expenditures							
Personnel	45,000	5,031	20,372	12,078	-	24,628	45%
Supplies	-	-	-	-	-	-	0%
Services	39,105	309	3,436	6,828	11,000	24,669	37%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	84,105	5,340	23,808	18,906	11,000	49,297	41%
Net	(1,105)	(5,226)	(23,019)	(3,010)	(11,000)	32,914	
Cash Balance			263,533	266,273			

Fund Purpose:

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

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

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

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Firefighters Pension	Fund Number	701
Fund Type	Trust & Agency	Date Updated	5/12/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	5,212,638	-	-	-	-	5,212,638	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,500	-	419	1,061	-	4,081	9%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,217,138	-	419	1,061	-	5,216,719	0%
Expenditures							
Personnel	5,091,119	394,298	1,572,163	1,757,640	-	3,518,956	31%
Supplies	200	-	10	13	-	190	5%
Services	6,950	2	3,292	3,556	-	3,658	47%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,098,269	394,300	1,575,465	1,761,210	-	3,522,804	31%
Net	118,869	(394,300)	(1,575,046)	(1,760,149)	-	1,693,915	
Cash Balance			(1,407,474)	(1,287,845)			

Fund Purpose:

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

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

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Police Pension	Fund Number	702
Fund Type	Trust & Agency	Date Updated	5/12/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	6,130,000	-	-	-	-	6,130,000	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,500	-	1,628	2,773	-	2,872	36%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,000	565	8,463	-	-	(6,463)	423%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,136,500	565	10,091	2,773	-	6,126,409	0%
Expenditures							
Personnel	6,415,689	519,924	2,064,185	2,213,276	-	4,351,504	32%
Supplies	800	-	-	-	-	800	0%
Services	7,400	1	3,277	3,388	-	4,123	44%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,423,889	519,926	2,067,462	2,216,664	-	4,356,427	32%
Net	(287,389)	(519,361)	(2,057,371)	(2,213,891)	-	1,769,982	
Cash Balance			(1,264,818)	(1,056,472)			

Fund Purpose:

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

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

Explain Significant Spending on Capital Projects Below:

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

Fund Name	City Cemetery	Fund Number	730
Fund Type	Trust & Agency	Date Updated	5/12/2017
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	200	12	81	98	-	119	40%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	200	12	81	98	-	119	40%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	6,000	-	-	-	-	6,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,000	-	-	-	-	6,000	0%
Net	(5,800)	12	81	98	-	(5,881)	
Cash Balance			28,884	28,640			

Fund Purpose:

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

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

Explain Significant Spending on Capital Projects Below:

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

Fund Name	TIF - River West Development Area (Airport)	Fund Number	324
Fund Type	Tax Increment Financing	Date Updated	5/15/2017
Control	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	17,808,613	-	-	-	-	17,808,613	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	394,000	197,500	197,500	198,500	-	196,500	50%
Grants/Intergovernmental	-	-	33,745	-	-	(33,745)	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	100,957	10,751	83,120	107,131	-	17,837	82%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	4,430,725	26,099	198,076	139,178	-	4,232,649	4%
Transfers In	29,000	1,159	7,270	5,890	-	21,730	25%
Total Revenue	22,763,295	235,509	519,711	450,699	-	22,243,584	2%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	3,961,416	255,043	597,360	202,642	2,665,479	698,577	82%
Debt Service	8,182,182	197,500	3,847,140	2,815,449	-	4,335,042	47%
Capital	27,475,289	283,100	2,197,452	4,804,157	4,083,537	21,194,300	23%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	39,618,887	735,643	6,641,951	7,822,247	6,749,016	26,227,920	34%
Net	(16,855,592)	(500,133)	(6,122,241)	(7,371,549)	(6,749,016)	(3,984,336)	
Cash Balance			26,475,314	25,356,849			

Fund Purpose:
Collection of Tax Increment Financing Revenues for the River West Development Area.

Explain Significant Revenue and Expenditure Changes/Variances Below:

Explain Significant Spending on Capital Projects Below:
In 2016, major expenditures (other than debt service) included: Ignition Park Infrastructure; LaSalle Hotel; Safe Routes to School @ Harrison School; Advanced Center for Cancer Care; Lippert; Nello; Western Restriping; Hoffman Hotel; Ignition Park Multi-Tenant Bldg.; Ignition Park Land Improvements; Bartlett Roundabout; Coal Line Trail; Patel Hotel/Plaza; Ameriplex Lease; Chet Waggoner Drive; Airport Authority; Ignition Park Signage.
Major capital expenditures thus far in 2017 include: \$250K for Chet Waggoner Drive; \$91K for Coal Line Trail; \$370K for Four Winds Field Planning Area Improvements; \$342K for JMS Building; \$140K LaSalle Building; \$527K Nello; \$226K Patel Hotel; \$46K Southeast Master Plan.

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

Fund Name	TIF - West Washington	Fund Number	422
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Fund Type	Tax Increment Financing	Date Updated	5/15/2017
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Control	Redevelopment Commission Controlled Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	420,000	-	-	-	-	420,000	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	16,000	821	5,449	5,143	-	10,551	34%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	436,000	821	5,449	5,143	-	430,551	1%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	3,284	385	2,805	9,022	479	0	100%
Debt Service	-	-	-	-	-	-	0%
Capital	1,425,008	-	-	-	515,250	909,758	36%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,428,292	385	2,805	9,022	515,729	909,758	36%
Net	(992,292)	436	2,644	(3,879)	(515,729)	(479,207)	
Cash Balance			1,963,702	1,502,946			

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

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

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

Fund Name	TIF - Leighton Plaza (Redevelop Retail)	Fund Number	425
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Fund Type	Tax Increment Financing	Date Updated	5/15/2017
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Control	Redevelopment Commission Controlled Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,706	70	468	566	-	1,238	27%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	195,308	8,698	43,460	38,872	-	151,848	22%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	197,014	8,768	43,928	39,438	-	153,086	22%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	10,342	1,094	1,239	1,296	-	9,103	12%
Services	147,824	10,306	29,084	22,694	-	118,740	20%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	158,166	11,400	30,323	23,990	-	127,843	19%
Net	38,848	(2,633)	13,605	15,448	-	25,243	
Cash Balance			200,415	224,264			

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

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

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

Explain Significant Spending on Capital Projects Below:

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

Fund Name	TIF - River East Development Area (NE Dev)	Fund Number	429
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Fund Type	Tax Increment Financing	Date Updated	5/15/2017
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Control	Redevelopment Commission Controlled Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	3,000,000	-	-	-	-	3,000,000	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	8,400	350	1,750	-	-	6,650	21%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	57,000	3,256	21,700	25,756	-	35,300	38%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	4,124	-	-	(4,124)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,065,400	3,606	27,574	25,756	-	3,037,826	1%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	315,219	18,336	115,688	30,950	149,320	50,211	84%
Debt Service	-	-	-	-	-	-	0%
Capital	10,287,477	568,966	645,572	66,897	1,979,617	7,662,288	26%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,602,696	587,302	761,260	97,847	2,128,937	7,712,499	27%
Net	(7,537,296)	(583,696)	(733,687)	(72,092)	(2,128,937)	(4,674,672)	
Cash Balance			7,567,361	7,489,040			

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

Explain Significant Revenue and Expenditure Changes/Variations Below:
Due to changes in boundary, this area now includes a portion of South Bend Central Development Area (Fund 420). Capital expenses thus far in 2017 include: \$502K for East Bank CSO Phase V and \$143K for Newman's Center/Armory project. Also, \$115K for Howard Park Ice Rink design services.

Explain Significant Spending on Capital Projects Below:
Projects committed to in 2017 include: East Bank Phase 5 CSO; Howard Park Ice Rink; Michiana Brick Demolition; Niles/Jefferson Bridge Tunnel; Newman Center Armory; and Perley School (Safe Routes to School).

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

Fund Name	TIF - Southside Development #1	Fund Number	430
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Fund Type	Tax Increment Financing	Date Updated	5/15/2017
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Control	Redevelopment Commission Controlled Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	2,400,000	-	-	-	-	2,400,000	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	33,000	2,098	13,013	20,554	-	19,987	39%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	1,468,127	904,520	1,465,749	-	-	2,378	100%
Total Revenue	3,901,127	906,618	1,478,763	20,554	-	2,422,364	38%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	105,128	369	15,690	171,532	73,959	15,479	85%
Debt Service	-	-	-	-	-	-	0%
Capital	6,812,298	24,443	185,195	127,083	663,930	5,963,173	12%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,917,426	24,812	200,885	298,615	737,889	5,978,652	14%
Net	(3,016,299)	881,806	1,277,877	(278,060)	(737,889)	(3,556,288)	
Cash Balance			5,899,765	5,817,318			

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

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

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

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

Fund Name	TIF - Southside Development #3	Fund Number	432
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Fund Type	Tax Increment Financing	Date Updated	5/15/2017
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Control	Redevelopment Commission Controlled Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	6,000	378	8,299	17,545	-	(2,299)	138%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,000	378	8,299	17,545	-	(2,299)	138%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	3,961,668	-	3,961,667	365,835	-	1	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	917,127	904,519	904,519	-	-	12,608	99%
Total Expenditures	4,878,795	904,519	4,866,186	365,835	-	12,609	100%
Net	(4,872,795)	(904,141)	(4,857,887)	(348,290)	-	(14,908)	
Cash Balance			378	4,954,106			

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

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

Explain Significant Spending on Capital Projects Below:

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

Fund Name	TIF - Douglas Road	Fund Number	435
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Fund Type	Tax Increment Financing	Date Updated	5/15/2017
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Control	Redevelopment Commission Controlled Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	327,108	-	-	-	-	327,108	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	750	3	295	327	-	455	39%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	327,858	3	295	327	-	327,563	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	9,104	-	-	-	4,200	4,904	46%
Debt Service	335,112	-	150,000	140,000	-	185,112	45%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	344,216	-	150,000	140,000	4,200	190,016	45%
Net	(16,358)	3	(149,705)	(139,673)	(4,200)	137,547	
Cash Balance			7,028	11,993			

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

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

Explain Significant Spending on Capital Projects Below:

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

Fund Name	TIF - River East Residential (NE Res)	Fund Number	436
Fund Type	Tax Increment Financing	Date Updated	5/15/2017
Control	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	3,298,403	-	-	-	-	3,298,403	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	210,999	-	-	0%
Interest Earnings	2,500	-	442	2,109	-	2,058	18%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,300,903	-	442	213,108	-	3,300,461	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	65,050	-	-	-	-	65,050	0%
Debt Service	3,365,181	-	1,683,089	1,684,089	-	1,682,092	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,430,231	-	1,683,089	1,684,089	-	1,747,142	49%
Net	(129,328)	-	(1,682,647)	(1,470,981)	-	1,553,319	
Cash Balance			713,706	149,037			

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

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

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Redevelopment General	Fund Number	433
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Fund Type	Redevelopment	Date Updated	5/15/2017
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Control	Redevelopment Commission Controlled Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	135	4	24	30	-	111	18%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	135	4	24	30	-	111	18%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	4,500	816	816	-	-	3,684	18%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	4,500	816	816	-	-	3,684	18%
Net	(4,365)	(813)	(793)	30	-	(3,572)	
Cash Balance			8,477	8,732			

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Certified Technology Park	Fund Number	439
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Fund Type	Redevelopment	Date Updated	5/15/2017
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Control	Redevelopment Commission Controlled Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	50,000	900	6,042	7,821	-	43,958	12%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	50,000	900	6,042	7,821	-	43,958	12%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	2,200,000	-	-	142,913	1,800,000	400,000	82%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,200,000	-	-	142,913	1,800,000	400,000	82%
Net	(2,150,000)	900	6,042	(135,091)	(1,800,000)	(356,042)	
Cash Balance			2,156,465	2,138,215			

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

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

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

Fund Name	Airport Urban Enterprise Zone	Fund Number	454
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Fund Type	Redevelopment	Date Updated	5/18/2017
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Control	Redevelopment Commission Controlled Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	3,900	160	1,076	1,301	-	2,824	28%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,900	160	1,076	1,301	-	2,824	28%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	50,000	-	-	-	-	50,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	50,000	-	-	-	-	50,000	0%
Net	(46,100)	160	1,076	1,301	-	(47,176)	
Cash Balance			384,172	380,922			

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Industrial Revolving Fund	Fund Number	754
Fund Type	Redevelopment	Date Updated	5/18/2017
Control	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	175,000	9,311	27,015	-	-	147,985	15%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	35,000	362	4,184	-	-	30,816	12%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	210,000	9,673	31,199	-	-	178,801	15%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	142,000	15,778	28,665	-	-	113,335	20%
Debt Service	15,000	775	2,325	-	-	12,675	16%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	157,000	16,553	30,990	-	-	126,010	20%
Net	53,000	(6,880)	209	-	-	52,791	
Cash Balance			2,735,909	-			

Fund Purpose:

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

Accounting Methodology:

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

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

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Redevelopment Bond - Airport Taxable	Fund Number	315
Fund Type	Debt Service	Date Updated	5/15/2017
Control	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	14,000	434	2,908	3,556	-	11,092	21%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	14,000	434	2,908	3,556	-	11,092	21%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	14,000	434	2,716	2,205	-	11,284	19%
Total Expenditures	14,000	434	2,716	2,205	-	11,284	19%
Net	-	-	192	1,351	-	(192)	
Cash Balance			1,038,904	1,038,904			

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

Explain Significant Spending on Capital Projects Below:

**City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Coveleski Debt Service Reserve	Fund Number	317
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Fund Type	Debt Service	Date Updated	5/15/2017
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Control	Redevelopment Commission Controlled Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	5,000	214	1,440	1,741	-	3,560	29%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,000	214	1,440	1,741	-	3,560	29%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	5,000	214	1,440	1,741	-	3,560	
Cash Balance			513,907	509,560			

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

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

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Redevelopment Bond - Palais Royale	Fund Number	328
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Fund Type	Debt Service	Date Updated	5/15/2017
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Control	Redevelopment Commission Controlled Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	15,000	725	4,874	5,941	-	10,126	32%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	15,000	725	4,874	5,941	-	10,126	32%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	15,000	725	4,553	3,684	-	10,447	30%
Total Expenditures	15,000	725	4,553	3,684	-	10,447	30%
Net	-	-	320	2,257	-	(320)	
Cash Balance			1,735,840	1,735,840			

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

Explain Significant Spending on Capital Projects Below:

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

Fund Name	South Bend Redevelopment Authority	Fund Number	752
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Fund Type	Debt Service	Date Updated	5/18/2017
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Control	Redevelopment Commission Controlled Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	395	827	-	-	1,173	41%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	3,866,169	-	2,009,000	-	-	1,857,169	52%
Total Revenue	3,868,169	395	2,009,827	-	-	1,858,342	52%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	3,868,169	-	2,004,503	-	-	1,863,666	52%
Capital	-	-	-	-	-	-	0%
Transfers Out	735,236	5	735,240	-	-	(4)	100%
Total Expenditures	4,603,405	5	2,739,743	-	-	1,863,662	60%
Net	(735,236)	390	(729,916)	-	-	(5,320)	
Cash Balance			502,853	-			

Fund Purpose:

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

Accounting Methodology:

Revenue and expenditures are one month in arrears because the City receives the trustee bank statements after the books are closed. Thus, changes are entered in the general ledger the following month.

Explain Significant Revenue and Expenditure Changes/Variations Below:

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

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

Explain Significant Spending on Capital Projects Below:

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

Fund Name	Smart Streets Debt Service	Fund Number	756
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Fund Type	Debt Service	Date Updated	5/15/2017
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Control	Redevelopment Commission Controlled Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	197	639	-	-	361	64%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	854,784	-	-	-	-	854,784	0%
Total Revenue	855,784	197	639	-	-	855,145	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	855,784	-	394,784	-	-	461,000	46%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	855,784	-	394,784	-	-	461,000	46%
Net	-	197	(394,146)	-	-	394,146	
Cash Balance			1,714,295	-			

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

Accounting Methodology:
Revenue and expenditures are one month in arrears because the City receives the trustee bank statements after the books are closed. Thus, changes are entered in the general ledger the following month.

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

Explain Significant Spending on Capital Projects Below: