# City of South Bend, Indiana Selected Key Fund Financial Summary December 31, 2016 - 2015

	Fund	2015 Surplus/	2016 Surplus/	12/31/2016 Net Cash	Percentage	Cash Reserves Target
Name	No.	(Loss)	(Loss)	Reserves	of Expenditures	(% expenditures)
Fund						
General Fund	101	1,731,397	3,992,243	32,989,883	62.86%	35.00%
Rainy Day Fund	102	49,919	1,492,266	10,166,491		3% of budget
Parks & Recreation Fund	201	418,800	571,401	4,413,583	40.95%	25.00%
Liability Insurance Fund	226	(1,154,869)	82,090	4,569,210	208.09%	50.00%
Health Insurance Fund	711	312,080	2,361,748	6,711,696	42.40%	25.00%
Total		1,357,327	8,499,748	58,850,863	•	

#### Notes

Higher property tax and Morris Performing Arts Center revenue in the General Fund during 2016.

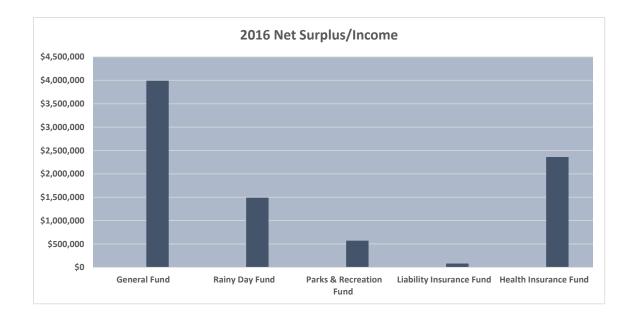
A special LOIT distribution of \$1,492,266 was received in the Rainy Day Fund during 2016.

Higher property tax and PILOT revenue in the Parks & Recreation Fund during 2016.

No allocation to Police, Fire, and Parks in 2015; a 50% allocation was charged to Police and Fire during 2016 in the Liability Insurance Fund.

Health Insurance employer contributions increased by 18% during 2016. Claims paid (net of stop loss reimbursements) increased by 2.05% during 2016.

Net cash reserves are equal to total cash balances net of outstanding encumbrances at year-end.



### City of South Bend, Indiana

#### **General Fund 101 - Revenue and Expenditures - Cash Basis**

December 31, 2016 - 2015

Kroperty Taxes         37,349,388         39,362,139         2,012,751         5.39%           uto Excise Tax         2,564,703         2,652,855         88,152         3.44%           commercial Vehicle Excise Tax         758,554         675,904         (82,650)         -10.90%           citate Riverboat Gaming Revenue         599,027         599,005         (22)         0.00%           rilcor         4,282,212         4,620,384         338,172         7.90%           neterest Earnings         106,341         227,436         121,095         113,87%           able Television         30,000         30,000         0         0.00%           other Edevision         330,000         30,000         0         0.00%           subtractive Exercition         3,642,955         3,824,590         181,635         4.99%           coloris Performing Arts Center         779,187         1,425,641         646,454         82.97%           folial Revenue         1,532,702         1,423,704         (108,998)         7.11%           folial Revenue         53,719,612         56,474,519         2,754,907         5.13%           sependitures         349,002         375,008         7.004         1,93%           common Council	Name	12/31/2015 Actual	12/31/2016 Actual	Amount Change	Percentage Change
Kroperty Taxes         37,349,388         39,362,139         2,012,751         5.39%           uto Excise Tax         2,564,703         2,652,855         88,152         3.44%           commercial Vehicle Excise Tax         758,554         675,904         (82,650)         -10.90%           citate Riverboat Gaming Revenue         599,027         599,005         (22)         0.00%           rilcor         4,282,212         4,620,384         338,172         7.90%           neterest Earnings         106,341         227,436         121,095         113,87%           able Television         30,000         30,000         0         0.00%           other Edevision         330,000         30,000         0         0.00%           subtractive Exercition         3,642,955         3,824,590         181,635         4.99%           coloris Performing Arts Center         779,187         1,425,641         646,454         82.97%           folial Revenue         1,532,702         1,423,704         (108,998)         7.11%           folial Revenue         53,719,612         56,474,519         2,754,907         5.13%           sependitures         349,002         375,008         7.004         1,93%           common Council	Revenue				
Commercial Vehicle Excise Tax 758,554 675,904 (82,650) -10,90% tate Riverboat Gaming Revenue 599,027 599,005 (22) 0,000% tate Riverboat Gaming Revenue 599,027 599,005 (22) 0,000% tate Revenue 599,027 599,000 (330,000 10,000% totre Dame Contribution 330,000 330,000 0 0,000% dotre Dame Contribution 330,000 330,000 0 0,000% dotre Dame Contribution 3,642,995 3,824,590 181,635 4,99% tall Call Center Allocation (1) 464,072 0 (464,072) -100,000% dorris Performing Arts Center 779,187 1,425,641 646,454 82.97% talls Royal Ballroom 304,922 326,684 21,762 7.14% total Revenue 1,532,702 1,423,704 (108,998) 7-111% total Revenue 53,719,612 56,474,519 2,754,907 5.13% tall Royal	Property Taxes	37,349,388	39,362,139	2,012,751	5.39%
Commercial Vehicle Excise Tax 758,554 675,904 (82,650) -10,90% tate Riverboat Gaming Revenue 599,027 599,005 (22) 0,000% tate Riverboat Gaming Revenue 599,027 599,005 (22) 0,000% tate Revenue 599,027 599,000 (330,000 10,000% totre Dame Contribution 330,000 330,000 0 0,000% dotre Dame Contribution 330,000 330,000 0 0,000% dotre Dame Contribution 3,642,995 3,824,590 181,635 4,99% tall Call Center Allocation (1) 464,072 0 (464,072) -100,000% dorris Performing Arts Center 779,187 1,425,641 646,454 82.97% talls Royal Ballroom 304,922 326,684 21,762 7.14% total Revenue 1,532,702 1,423,704 (108,998) 7-111% total Revenue 53,719,612 56,474,519 2,754,907 5.13% tall Royal	Auto Excise Tax	2,564,703	2,652,855	88,152	3.44%
tate Riverboat Gaming Revenue  599,027 599,005 (22) 0.00% the complete of the	Commercial Vehicle Excise Tax		675,904	(82,650)	-10.90%
## PAILOT   4,282,212   4,620,384   338,172   7,90%   htterest Earnings   106,341   227,436   121,095   113,87%   htterest Earnings   106,341   227,436   121,095   113,87%   htterest Earnings   1,005,549   1,006,177   628   0.06%   htter Dame Contribution   330,000   330,000   0   0.00%   htter Dame Contribution   3,642,955   3,824,590   181,635   4.99%   htterest Earnings   464,072   0   (464,072)   -100,00%   htterest Earnings   464,072   0   (464,072)   -100,00%   htterest Earnings   464,072   326,684   21,762   7.14%   htterest Earnings   2326,684   21,762   7.14%   htterest Earnings   304,922   326,684   21,762   7.14%   htterest Earnings   346,922   326,684   21,762   7.14%   htterest Earnings   346,922   326,684   21,762   7.14%   htterest Earnings   346,922   375,008   7.58%   htterest Earnings   346,922   375,008   7.084   1.93%   htterest Earnings   375,924   375,008   7,084   1.93%   htterest Earnings   346,924   375,008   7,084   1.12%   htterest Earnings   346,924   375,008   7,084   1.12%   htterest Earnings   346,924   349,000   34,369,019   htterest Earnings   346,924   346,924   346,924   346,924   346,924   htterest Earnings   346,944   349,945   346,945   346,945   htterest Earnings   346,945   346,945   346,945   346,945   htterest Earnings   346,945   346,945   346,945   htterest Earnings   346,945   346,945   346,945   htterest Earnings   346,945   346,9	State Riverboat Gaming Revenue			(22)	0.00%
Interest Earnings         106,341         227,436         121,095         113.87%           Zable Television         1,005,549         1,006,177         628         0.05%           Jotore Dame Contribution         330,000         30,000         0         0.00%           Indicated Relocation (1)         464,072         0         (464,072)         0         (464,072)         1.00,00%           Valid Center Allocation (1)         464,072         0         (364,072)         1.00,00%           Valid Center Allocation (1)         464,072         0         (464,672)         1.20,100           Valid Revenue         304,922         326,684         21,762         7.14%           Valid Revenue         1,532,702         1,423,704         (108,998)         7.11%           Valud Revenue         53,719,612         56,474,519         2,754,907         5.13%           Apperditures         369         7.11%         464,072         3,811         (460,261)         -9.18%           Apperditures         369         375,078         7,984         375,008         7,084         1.93           Apperditures         735,185         679,425         (55,760)         7.58%         411         421         420         420	PILOT			338,172	7.90%
Table Television 1,005,549 1,006,177 628 0.06% lotre Dame Contribution 330,000 330,000 0 0.00% lotre Dame Contribution 3,642,955 3,824,590 181,635 4.99% lotre Dame Contribution 3,642,955 3,824,590 181,635 4.99% lotre Pee Allocation (1) 464,072 0 (464,072) -100.00% lorris Performing Arts Center 779,187 1,425,641 646,454 82,97% labiles Royal Ballroom 304,922 326,684 21,762 7.14% lotre Revenue 1,532,702 1,423,704 (108,998) -7.11% lotal Revenue 53,719,612 56,474,519 2,754,907 5.13% lotre Revenue 53,719,612 56,474,519 2,754,907 5.13% lotre Revenue 735,185 679,425 (55,760) -7.58% lotre Revenue 735,185 679,425 (55,760) -7.58% lotre Revenue 746,072 3,811 (460,261) -99.18% lotre Centre Revenue 746,072 3,811 (460,261) -99.18% lotre Centre Revenue 746,072 3,811 (460,261) -7.58% lotre Revenue 746,072 3,811 (460,261)	Interest Earnings				113.87%
Rotre Dame Contribution         330,000         330,000         0         0.00%           Administrative Fee Allocation (1)         3,642,955         3,824,590         181,635         4.99%           Aforris Performing Arts Center         779,187         1,425,641         646,472         100.00%           Aforris Performing Arts Center         779,187         1,425,641         646,454         82,97%           Falais Royal Ballroom         304,922         326,684         21,762         7.14%           Forber Revenue         1,532,702         1,423,704         (108,998)         7.11%           Forber Revenue         53,719,612         56,774,519         2,754,907         5.13%           Expenditures         367,912         367,925         (55,760)         -7.58%           Agor's Office         735,185         679,425         (55,760)         -7.58%           411 Call Center (1)         464,072         3,811         (460,261)         -99,18%           112 Cyller         367,924         375,008         7,084         1,938           112 Cyller         430,002         430,000         0         0           Ability Cyller         43,000         430,000         0         0           Administration & Finance	Cable Television	1,005,549	1,006,177	628	0.06%
Administrative Fee Allocation 3,642,955 3,824,590 181,635 4.99% 111 Call Center Allocation (1) 464,072 0 (464,072) -100.00% 111 Call Center Allocation (1) 464,072 0 (464,072) -100.00% 100.00	Notre Dame Contribution			0	0.00%
### 12 Call Center Allocation (1)	Administrative Fee Allocation		•	181,635	4.99%
Morris Performing Arts Center 779,187 1,425,641 646,454 82.97% ralais Royal Ballroom 304,922 326,684 21,762 7.14% fotal Revenue 1,532,702 1,423,704 (108,998) 7-1.11% fotal Revenue 53,719,612 56,474,519 2,754,907 5.13% rependitures  Mayor's Office 735,185 679,425 (55,760) 7-5.88% range of the control of th	311 Call Center Allocation (1)			•	-100.00%
Palais Royal Ballroom  304,922 326,684 21,762 7.14% pher Revenue  1,532,702 1,423,704 (108,998) -7.11% (1081,998) -7.11%	Morris Performing Arts Center		1,425,641		82.97%
Other Revenue         1,532,702         1,423,704         (108,998)         -7.11%           Otal Revenue         53,719,612         56,474,519         2,754,907         5.13%           Expenditures         Asyon's Office         735,185         679,425         (55,760)         -7.58%           All Call Center (1)         464,072         3,811         (460,261)         -99.18%           Common Council         443,552         481,079         37,527         8.46%           WNIT Contract         43,000         43,000         0         0.00%           Morris Performing Arts Center         1,005,105         993,019         (12,086)         1-1.20%           Valuas Royal Ballroom         432,523         427,467         (5,056)         1-1.7%           Valuas Royal Ro	Palais Royal Ballroom				7.14%
Sample   S	Other Revenue	•			-7.11%
Mayor's Office 735,185 679,425 (55,760) -7.58% (11 Call Center (1) 464,072 3,811 (460,261) 99.18% (11 Call Center (1) 464,072 3,811 (460,261) 99.18% (12 Clerk 367,924 375,008 7,084 1.93% 1.93% (12 Clerk 367,924 375,008 7,084 1.93% (12 Clerk 367,924 375,008 7,084 1.93% (12 Clerk 367,924 375,008 7,084 1.93% (12 Clerk 367,924 381,079 37,527 8.46% (12 Clerk 367,924 381,079 37,527 8.46% (12 Clerk 367,924 381,009 37,527 8.46% (12 Clerk 367,924 381,000 0 0 0.00% (12 Clerk 367,924 381,000 0 0 0.00% (12 Clerk 367,924 381,000 0 0 0 0 0.00% (12 Clerk 367,924 381,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Total Revenue				5.13%
Mayor's Office 735,185 679,425 (55,760) -7.58% (11 Call Center (1) 464,072 3,811 (460,261) 99.18% (11 Call Center (1) 464,072 3,811 (460,261) 99.18% (12 Clerk 367,924 375,008 7,084 1.93% 1.93% (12 Clerk 367,924 375,008 7,084 1.93% (12 Clerk 367,924 375,008 7,084 1.93% (12 Clerk 367,924 375,008 7,084 1.93% (12 Clerk 367,924 381,079 37,527 8.46% (12 Clerk 367,924 381,079 37,527 8.46% (12 Clerk 367,924 381,009 37,527 8.46% (12 Clerk 367,924 381,000 0 0 0.00% (12 Clerk 367,924 381,000 0 0 0.00% (12 Clerk 367,924 381,000 0 0 0 0 0.00% (12 Clerk 367,924 381,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Evnanditurae				
### Action Center (1) ### 464,072		725 185	670 125	(55.760)	-7 58%
City Clerk         367,924         375,008         7,084         1.93%           Common Council         443,552         481,079         37,527         8.46%           WNIT Contract         43,000         43,000         0         0.00%           Administration & Finance (3)         1,813,200         1,988,017         174,817         9.64%           Morris Performing Arts Center         1,005,105         993,019         (12,086)         -1.20%           Palais Royal Ballroom         432,523         427,467         (5,056)         -1.17%           regal Department         944,504         976,457         31,953         3.38%           regineering         936,641         1,015,088         78,447         8.38%           Police Department         25,106,273         24,901,730         (204,543)         -0.81%           Police Department         17,642,924         18,567,503         924,579         5.24%           Ruman Rights         371,744         349,157         (22,587)         6.08%           Code Enforcement (4)         0         202,504         202,504         100.00%           Folia Expenditures         1,731,397         3,992,243         3.38%         3.38%         3.38%         3.38%         3.3	•	•			
Common Council     443,552     481,079     37,527     8.46%       WNIT Contract     43,000     43,000     0     0.00%       Administration & Finance (3)     1,813,200     1,988,017     174,817     9.64%       Morris Performing Arts Center     1,005,105     993,019     (12,086)     -1.20%       Palais Royal Ballroom     432,523     427,467     (5,056)     -1.17%       egal Department     944,504     976,457     31,953     3.38%       ringineering     936,641     1,015,088     78,447     8.38%       rolice Department     25,106,273     24,901,730     (204,543)     -0.81%       rispace P(2)     1,681,568     1,479,012     (202,556)     -12.05%       rispace partment     17,642,924     18,567,503     924,579     5.24%       rispace partment (4)     0     202,504     202,504     100.00%       roda Expenditures     51,988,215     52,482,277     494,062     0.95%       rotal Expenditures     1,731,397     3,992,243       reginning Cash Balance     28,684,573     30,486,009     34,369,919       rotal Expenditures     70,039     (108,333)     100,000       rotal Expenditures     30,486,009     34,369,919     100,000       rotal Expenditu		,	•		
WNIT Contract Administration & Finance (3) Administration & Finance (42,086) Administration & Finance (42,086) Administration & Finance (43,080) Administration & Finance (44,080)		•		•	
Administration & Finance (3)  Administration & Finance (3)  Alorris Performing Arts Center  1,005,105  993,019  (12,086)  -1.20%  Palais Royal Ballroom  432,523  427,467  (5,056)  -1.17%  egal Department  944,504  976,457  31,953  3.38%  Police Department  25,106,273  24,901,730  (204,543)  -0.81%  Police Department  17,642,924  18,567,503  924,579  5.24%  Human Rights  371,744  349,157  (22,587)  -6.08%  Police Expenditures  1,731,397  3,992,243  Police Surplus  1,731,397  3,992,243  Police Department  4,731,397  4,901,730  2,02,556  1,20,5%  1,681,568  1,731,979  1,681,568  1,731,979  1,681,568  1,731,979  1,681,568  1,731,979  1,681,568  1,731,979  1,681,568  1,731,979  1,681,568  1,731,979  1,681,568  1,731,979  1,681,568  1,731,979  1,681,568  1,731,979  1,681		,		•	
Morris Performing Arts Center  Adais Royal Ballroom  Adais Royal Ballroom  432,523  427,467  (5,056)  -1.17% egal Department  944,504  976,457  31,953  3.38% eingineering  936,641  1,015,088  78,447  8.38% elolice Department  25,106,273  24,901,730  (204,543)  -0.81% eing Department  17,642,924  18,567,503  924,579  5.24% eluman Rights  371,744  349,157  (202,587)  -6.08% elocide Enforcement (4)  0  202,504  202,504  202,504  100.00% elotal Expenditures  1,731,397  3,992,243  elect Surplus  1,731,397  3,992,243  eloting Cash Balance  28,684,573  30,486,009  elotalance Sheet Adjustments  finding Cash Balance  28,684,573  30,486,009  elotatanding Encumbrances  (466,088)  (1,380,036)  eloting Cash Balance Percentage of Expenditures  57,74%  62.86%  eloting Cash Resrves Target  35.00%  35.00%		•			
Palais Royal Ballroom       432,523       427,467       (5,056)       -1.17%         Legal Department       944,504       976,457       31,953       3.38%         Legal Department       936,641       1,015,088       78,447       8.38%         Police Department       25,106,273       24,901,730       (204,543)       -0.81%         LESAP (2)       1,681,568       1,479,012       (202,556)       -12.05%         Life Department       17,642,924       18,567,503       924,579       5.24%         Legar Department (4)       0       202,504       202,504       100.00%         Legar Supposition (5)       51,988,215       52,482,277       494,062       0.95%         Legar Supposition (6)       1,731,397       3,992,243       3,0486,009       3,0486,009       3,0486,009       3,0486,009       3,0486,009       3,0486,009       3,0486,009       3,0486,009       3,0486,009       3,0486,009       3,0486,009       3,0486,009       3,0486,009       3,0486				•	
egal Department 944,504 976,457 31,953 3.38% angineering 936,641 1,015,088 78,447 8.38% angineering 936,641 1,015,088 78,447 8.38% angineering 936,641 1,015,088 78,447 8.38% and an analysis (204,543) -0.81% and an angineering 936,641 1,015,088 78,447 8.38% and an analysis (204,543) -0.81% and analysis (204,543) -0.81% and analysis (204,543) -0.81% and analysis (204,543) -0.81% and analysis (204,543) -0.81% analysis (204,543) -0.81% analysis (204,543) -0.81			•		
Seginineering   936,641   1,015,088   78,447   8.38%   20   20   20   20   20   20   20   2					
Policice Department 25,106,273 24,901,730 (204,543) -0.81% (204) (202,556) -12.05% (202) (202,556) -12.05% (202,556) (202,556) -12.05% (202,556) (					
1,681,568 1,479,012 (202,556) -12.05% irre Department 17,642,924 18,567,503 924,579 5.24% 349,157 (22,587) -6.08% and Rights 371,744 349,157 (22,587) -6.08% and Rights 51,988,215 52,482,277 494,062 0.95% and Rights 51,988,215 52,482,277 494,062 0.95% and Rights 51,731,397 3,992,243 and Rights 70,039 (108,333)					
Fire Department     17,642,924     18,567,503     924,579     5.24%       Human Rights     371,744     349,157     (22,587)     -6.08%       Code Enforcement (4)     0     202,504     202,504     100.00%       For all Expenditures     51,988,215     52,482,277     494,062     0.95%       Seginning Cash Balance     28,684,573     30,486,009       Balance Sheet Adjustments     70,039     (108,333)       Ending Cash Balance     30,486,009     34,369,919       Cutstanding Encumbrances     (466,088)     (1,380,036)       Ending Cash net of Encumbrances     30,019,921     32,989,883       Selet Cash Balance Percentage of Expenditures     57.74%     62.86%       City General Fund Cash Resrves Target     35.00%     35.00%					
Auman Rights 371,744 349,157 (22,587) -6.08% Code Enforcement (4) 0 202,504 202,504 100.00% Total Expenditures 51,988,215 52,482,277 494,062 0.95% Code Enforcement (4) 0 30,000,000 202,504 202,504 100.00% Code Expenditures 51,988,215 52,482,277 494,062 0.95% Code Expenditures 1,731,397 3,992,243 Code Expenditures 28,684,573 30,486,009 Code Expenditures 28,684,573 30,486,009 Code Expenditures 30,486,009 34,369,919 Code Expenditures 30,486,009 Code Expenditures 30,019,921 32,989,883 Code Cash Balance Percentage of Expenditures 57,74% 62.86% Code Expenditures 35,00% 35,00% Code Enforcement (4) 0 202,504 202,504 100.00% Code Expenditures 28,684,573 30,486,009 Code Expenditures 28,684,573 30,486,009 Code Expenditures 30,486,009 Code Exp					
Code Enforcement (4)         0         202,504         202,504         100.00%           Cotal Expenditures         51,988,215         52,482,277         494,062         0.95%           Met Surplus         1,731,397         3,992,243         30,486,009         34,369,009         34,369,009         34,369,919         34,369					
Fotal Expenditures         51,988,215         52,482,277         494,062         0.95%           Net Surplus         1,731,397         3,992,243           Beginning Cash Balance         28,684,573         30,486,009           Balance Sheet Adjustments         70,039         (108,333)           Ending Cash Balance         30,486,009         34,369,919           Outstanding Encumbrances         (466,088)         (1,380,036)           Ending Cash net of Encumbrances         30,019,921         32,989,883           Net Cash Balance Percentage of Expenditures         57.74%         62.86%           City General Fund Cash Resrves Target         35.00%         35.00%	3	•			
Seed Surplus       1,731,397       3,992,243         Beginning Cash Balance       28,684,573       30,486,009         Balance Sheet Adjustments       70,039       (108,333)         Ending Cash Balance       30,486,009       34,369,919         Outstanding Encumbrances       (466,088)       (1,380,036)         Ending Cash net of Encumbrances       30,019,921       32,989,883         See Cash Balance Percentage of Expenditures       57.74%       62.86%         City General Fund Cash Resrves Target       35.00%       35.00%	• •				
Beginning Cash Balance       28,684,573       30,486,009         Balance Sheet Adjustments       70,039       (108,333)         Ending Cash Balance       30,486,009       34,369,919         Outstanding Encumbrances       (466,088)       (1,380,036)         Ending Cash net of Encumbrances       30,019,921       32,989,883         Outstanding Cash Resrves Target       35.00%       35.00%	Total Expenditures	51,988,215	52,482,277	494,062	0.95%
Balance Sheet Adjustments       70,039       (108,333)         Ending Cash Balance       30,486,009       34,369,919         Outstanding Encumbrances       (466,088)       (1,380,036)         Ending Cash net of Encumbrances       30,019,921       32,989,883         Net Cash Balance Percentage of Expenditures       57.74%       62.86%         City General Fund Cash Resrves Target       35.00%       35.00%	Net Surplus	1,731,397	3,992,243		
Balance Sheet Adjustments       70,039       (108,333)         Ending Cash Balance       30,486,009       34,369,919         Outstanding Encumbrances       (466,088)       (1,380,036)         Ending Cash net of Encumbrances       30,019,921       32,989,883         Net Cash Balance Percentage of Expenditures       57.74%       62.86%         City General Fund Cash Resrves Target       35.00%       35.00%	Beginning Cash Balance	28,684,573	30,486,009		
Ending Cash Balance       30,486,009       34,369,919         Outstanding Encumbrances       (466,088)       (1,380,036)         Ending Cash net of Encumbrances       30,019,921       32,989,883         Set Cash Balance Percentage of Expenditures       57.74%       62.86%         City General Fund Cash Resrves Target       35.00%       35.00%	Balance Sheet Adjustments	70,039	(108,333)		
Outstanding Encumbrances (466,088) (1,380,036) Ending Cash net of Encumbrances 30,019,921 32,989,883  Net Cash Balance Percentage of Expenditures 57.74% 62.86%  City General Fund Cash Resrves Target 35.00% 35.00%	Ending Cash Balance	30,486,009			
Inding Cash net of Encumbrances 30,019,921 32,989,883  Net Cash Balance Percentage of Expenditures 57.74% 62.86%  City General Fund Cash Resrves Target 35.00% 35.00%	Outstanding Encumbrances	(466,088)	(1,380,036)		
City General Fund Cash Resrves Target 35.00% 35.00%	Ending Cash net of Encumbrances				
	Net Cash Balance Percentage of Expenditures	57.74%	62.86%		
lational League of City Fund Balance Average 21.70% not available	City General Fund Cash Resrves Target	35.00%	35.00%		
	National League of City Fund Balance Average	21.70%	not available		

<sup>(1)</sup> The 311 Call Center was established in new Fund 279 during 2016.

<sup>(2)</sup> PSAP costs in 2015 include salaries/benefits of \$138,008 and county allocation of \$1,543,560.

<sup>(3)</sup> Administration & Finance includes a full-time Diversity Inclusion Officer and HR Generalist (Public Safety) for 2016.

<sup>(4)</sup> A transfer was made from Code Enforcement revenue to the new Unsafe Building Fund during 2016.

### City of South Bend, Indiana Rainy Day Fund 102 Revenue and Expenditures - Cash Basis December 31, 2016 - 2015

Name	12/31/2015 Actual	12/31/2016 Actual	Amount	Percentage
Name	Actual	Actual	Change	Change
Revenue				
Local Income Tax Distribution (1)	0	1,405,850	1,405,850	100.00%
Interest Earnings	49,919	86,416	36,497	73.11%
Total Revenue	49,919	1,492,266	1,442,347	2889.37%
<u>Expenditures</u>				
Expenditures	0	0	0	0.00%
Total Expenditures	0	0	0	0.00%
Net Surplus	49,919	1,492,266		
Beginning Cash Balance	8,632,917	8,678,882		
Balance Sheet Adjustments	(3,954)	(4,657)		
Ending Cash Balance	8,678,882	10,166,491		
Outstanding Encumbrances	0	0		
Ending Cash net of Encumbrances	8,678,882	10,166,491		
Rainy Day Fund Cash Resrves Target	10,883,738	10,883,738		
(3% of total expenditures - 2017 budget)				

<sup>(1) 25%</sup> of Special LOIT Distribution authorized by the State of Indiana per SEA No. 67. Received May 6, 2016.

# City of South Bend, Indiana Parks & Recreation Fund 201 - Revenue and Expenditures - Cash Basis December 31, 2016 - 2015

Name	12/31/2015 Actual	12/31/2016 Actual	Amount Change	Percentage Change
Name	Actual	Actual	Change	Change
evenue evenue				
Property Taxes	7,487,554	7,902,995	415,441	5.55%
Auto Excise Tax	514,154	531,810	17,656	3.43%
Commercial Vehicle Excise Tax	152,070	135,496	(16,574)	-10.90%
PILOT	884,835	926,268	41,433	4.68%
Interest Earnings	8,547	23,779	15,232	178.21%
Stadium Lease	75,000	75,000	0	0.00%
Site Mowing	158,494	139,068	(19,426)	-12.26%
Golf Courses	1,369,922	1,284,922	(85,000)	-6.20%
Recreation Fees	136,781	129,878	(6,903)	-5.05%
Graffiti Removal	92,089	61,843	(30,246)	-32.84%
Other Revenue	152,493	139,220	(13,273)	-8.70%
Total Revenue	11,031,939	11,350,279	318,340	2.89%
Expenditures				
Administration	981,506	1,079,849	98,343	10.02%
Park Maintenance	5,021,525	5,139,306	117,781	2.35%
Golf Courses	1,515,462	1,468,473	(46,989)	-3.10%
Recreation	2,126,269	2,155,807	29,538	1.39%
Potawatomi Zoo	819,984	801,960	(18,024)	-2.20%
Potawatomi Greenhouse	44,739	35,913	(8,826)	-19.73%
Graffiti Removal	103,654	97,570	(6,084)	-5.87%
Other Expenditures	0	0	0	100.00%
Total Expenditures	10,613,139	10,778,878	165,739	1.56%
Net Surplus	418,800	571,401		
Beginning Cash Balance	3,494,861	3,913,925		
Balance Sheet Adjustments	264	5,115		
Ending Cash Balance	3,913,925	4,490,441		
Outstanding Encumbrances	(70,755)	(76,858)		
Ending Cash net of Encumbrances	3,843,170	4,413,583		
Net Cash Balance Percentage of Expenditures	36.21%	40.95%		
Parks & Recreation Fund Cash Resrves Target	25.00%	25.00%		

### City of South Bend, Indiana <u>Liability Insurance Fund 226 Revenue and Expenditures - Cash Basis</u> December 31, 2016 - 2015

Name	12/31/2015 Actual	12/31/2016 Actual	Amount Change	Percentage Change
Nume	Actual	Actual	Change	Change
<u>Revenue</u>				
Departmental Allocations (1)	1,222,767	2,221,491	998,724	81.68%
Interest Earnings	29,150	42,151	13,001	44.60%
Worker Compensation Reimbursements	92,199	14,187	(78,012)	-84.61%
Other Revenue	3,050	0	(3,050)	-100.00%
Total Revenue	1,347,166	2,277,829	930,663	69.08%
<u>Expenditures</u>				
Safety & Risk Management	224,233	202,965	(21,268)	-9.48%
Liability Insurance and Claims	761,403	801,630	40,227	5.28%
Business Insurance	594,368	477,669	(116,699)	-19.63%
Worker's Compensation	922,031	713,475	(208,556)	-22.62%
Total Expenditures	2,502,035	2,195,739	(306,296)	-12.24%
Net Surplus/(Loss)	(1,154,869)	82,090		
Beginning Cash Balance	5,683,353	4,532,060		
Balance Sheet Adjustments	3,576	(14,945)		
Ending Cash Balance	4,532,060	4,599,205		
Outstanding Encumbrances	(46,156)	(29,995)		
Ending Cash net of Encumbrances	4,485,904	4,569,210		
Net Cash Balance Percentage of Expenditures	179.29%	208.09%		
Liability Insurance Fund Cash Resrves Target	50.00%	50.00%		

<sup>(1)</sup> Police, Fire, and Parks budgets charged allocation waived for 2015 and a Police and Fire charged 50% allocation for 2016.

# City of South Bend, Indiana <u>Health Insurance Fund 711 Revenue and Expenditures - Cash Basis</u> December 31, 2016 - 2015

No	12/31/2015	12/31/2016	Amount	Percentage
Name	Actual	Actual	Change	Change
evenue				
Employee Contributions	2,645,116	2,855,414	210,298	7.95%
Employer Contributions	11,590,466	13,697,037	2,106,571	18.18%
Stop Loss Refunds	109,133	1,585,602	1,476,469	1352.91%
nterest Earnings	28,482	49,659	21,177	74.35%
Other Revenue	6,316	4,495	(1,821)	-28.83%
otal Revenue	14,379,513	18,192,207	3,812,694	26.51%
xpenditures_				
Vellness Programs	41,113	33,892	(7,221)	-17.56%
Administration Fee Allocation (2)	431,763	0	(431,763)	-100.00%
lealth Insurance Costs & Claims	13,594,557	14,564,786	970,229	7.14%
Clinic Costs (1)	0	1,231,781	1,231,781	100.00%
otal Expenditures	14,067,433	15,830,459	1,763,026	12.53%
otal Expenditures net of Stop Loss Refunds	13,958,300	14,244,857	286,557	2.05%
let Surplus	312,080	2,361,748		
Beginning Cash Balance	4,059,314	4,374,721		
Balance Sheet Adjustments	3,327	(17,423)		
nding Cash Balance	4,374,721	6,719,046		
Outstanding Encumbrances	(44,959)	(7,350)		
nding Cash net of Encumbrances	4,329,762	6,711,696		
let Cash Balance Percentage of Expenditures	30.78%	42.40%		
ealth Insurance Fund Cash Resrves Target	25.00%	25.00%		
1) The Ativate Health and Welness Center opened i				
2) The Administration fee allocation was discontinu	ied for 2016.			