



Period Ending: April 30, 2016

Issued By: Administration/Finance

City of South Bend

Monthly Departmental Financial Report

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April 2016

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, 2016, total revenue for the year was \$64,750,870, 23% of estimated revenue. As of April 30, 2015 total revenue received was \$63,528,685 within the same funds. Property taxes are received in June and January each year and were budgeted at \$71,976,981 for 2016. Local income tax (LOIT, COIT and EDIT) receipts are budgeted to be \$25.8 million in 2016, to be received in monthly installments of \$2.15 million.

As of April 30, 2016, total expenditures were \$86,644,887 and outstanding encumbrances were \$53,005,497, a total of \$139,650,383 which represents 39% 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 24% of the amended expenditure budget at the end of the period. Total expenditures were \$90,513,601 as of April 30, 2015.

New for 2016, the 311 Call Center has now been placed in its own internal service fund, (Fund 279) and now appears as its own line item within the Internal Service sections of the summary reports.

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 us at 574-235-7702.

City of South Bend
Monthly Department Financial Report
REVENUE SUMMARY
April 30, 2016

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		53,858,141	907,934	3,957,208	4,194,952	1,298,365	7%
Special Revenue							
	102 Rainy Day	40,000	7,397	29,795	17,531	10,205	74%
	103 Excess Levy	20	-	7	4	13	37%
	201 Parks & Recreation	11,179,799	214,036	684,011	661,212	10,495,788	6%
	202 Motor Vehicle Highway	9,200,662	1,866,801	4,104,966	2,984,726	5,095,696	45%
	203 Recreation Nonreverting	1,448,565	91,318	382,664	355,262	1,065,901	26%
	209 Studebaker-Oliver Reverting Grants	587,250	11,414	46,053	41,967	541,197	8%
	210 Economic Development State Grants	2,699,880	767,681	787,927	654	1,911,953	29%
	211 Department of Community Investment (DCI)	2,651,425	563,271	1,289,903	607,515	1,361,522	49%
	212 Dept of Community Investment Grants	3,944,900	39,258	625,002	664,687	3,319,898	16%
	216 Police State Seizures	36,000	947	16,560	1,187	19,440	46%
	217 Gift, Donation, Bequest	185,800	155	655	3,051	185,145	0%
	218 Police Curfew Violations	1,000	10	130	37	870	13%
	219 Unsafe Building	985,240	26,838	472,732	-	512,508	48%
	220 Law Enforcement Continuing Education	218,000	15,785	101,859	134,931	116,141	47%
	227 Loss Recovery	7,660	841	3,403	39,549	4,257	44%
	244 Emergency Phone System	-	-	-	19	-	0%
	249 Public Safety LOIT	6,797,160	566,640	2,266,016	2,157,717	4,531,144	33%
	251 Local Roads & Streets	1,628,200	170,056	688,496	389,361	939,704	42%
	258 Human Rights Federal Grant	165,040	8,070	139,648	18,639	25,392	85%
	271 Eastrace Waterway	30	1	5	11	25	15%
	273 Morris PAC / Palais Royale Marketing	18,250	1,178	5,401	2,018	12,849	30%
	280 Police Block Grants	20	3	13	8	7	66%
	281 Economic Develop. Commission-Revenue Bonds	150	23	94	55	56	63%
	289 HAZMAT	10,000	27	110	13,856	9,890	1%
	291 Indiana River Rescue	45,200	4,895	31,840	9,206	13,360	70%
	292 Police Grants	-	-	-	56,946	-	0%
	294 Regional Police Academy	22,500	1,473	18,114	20,633	4,386	81%
	295 COPS MORE Grant	92,000	15,227	32,883	35,659	59,117	36%
	299 Police Federal Drug Enforcement	162,000	116	440	46,154	161,560	0%
	404 County Option Income Tax	10,370,484	848,996	3,522,424	3,306,161	6,848,060	34%
	408 Economic Development Income Tax	10,159,262	808,449	3,736,596	3,164,155	6,422,666	37%
	410 Urban Development Action Grant	175,827	412	2,016	241,916	173,811	1%
	655 Project Releaf	437,290	37,561	149,601	147,607	287,689	34%
	705 Police K-9 Unit	2,020	3	13	507	2,007	1%
Special Revenue Total		63,271,634	6,068,884	19,139,378	15,122,939	44,132,256	30%
City Debt Service							
	313 Football Hall of Fame Debt Service	1,383,212	9,343	37,372	17,067	1,345,840	3%
City Debt Service Total		1,383,212	9,343	37,372	17,067	1,345,840	3%
Capital Project							
	377 Professional Sports Development	711,518	42,802	328,928	335,974	382,590	46%
	401 Coveleski Stadium Capital	15,200	52	258	82	14,942	2%
	403 Zoo Endowment	200	42	169	100	31	85%
	405 Park Nonreverting Capital	162,500	1,109	3,233	6,036	159,267	2%
	406 Cumulative Capital Development	526,737	4,818	19,426	18,454	507,311	4%
	407 Cumulative Capital Improvement	435,700	236	151,037	328	284,663	35%
	412 Major Moves Construction	1,111,733	65,617	657,793	375,594	453,940	59%
	416 Morris Performing Arts Center Capital	103,000	4,634	20,831	23,364	82,169	20%
	434 Community Revitalization Enhancement District	-	58	214	106	(214)	0%
	450 Palais Royale Historic Preservation	17,450	794	3,407	3,647	14,043	20%
	677 Football Hall of Fame Capital	53,809	49,118	50,405	1,125	3,404	94%
Capital Project Total		3,137,847	169,280	1,235,702	764,809	1,902,145	39%
Enterprise							
	287 Emergency Medical Services Capital	2,075,500	3,273	1,317,858	396,947	757,642	63%
	288 Emergency Medical Services Operating	5,085,012	550,849	1,984,411	1,482,104	3,100,601	39%
	600 Consolidated Building Fund	3,517,968	129,363	996,663	1,184,287	2,521,305	28%
	601 Parking Garages	1,064,671	82,831	348,310	311,750	716,361	33%
	610 Solid Waste Operations	5,623,574	468,863	1,778,279	1,806,129	3,845,295	32%
	611 Solid Waste Capital	925,397	40	562,077	284,035	363,320	61%
	620 Water Works Operations	14,604,116	1,105,337	4,400,325	4,256,443	10,203,791	30%
	622 Water Works Capital	15,000	2,451	9,874	6,297	5,126	66%
	623 Water Works Bond Capital	-	-	-	366	-	0%
	624 Water Works Customer Deposit	8,400	1,291	5,187	3,011	3,213	62%
	625 Water Works Sinking	2,049,681	170,915	683,160	681,935	1,366,521	33%
	626 Water Works Bond Reserve	9,500	1,380	5,523	2,351	3,977	58%
	629 Water Works Reserve Operations & Maintenance	175,166	2,091	235,352	154,576	(60,186)	134%
	640 Sewer Repair Insurance	571,241	53,443	212,825	207,240	358,416	37%
	641 Sewage Works Operations	36,711,600	3,188,930	12,346,015	11,337,316	24,365,585	34%
	642 Sewage Works Capital	2,532,000	6,773	28,878	7,548	2,503,122	1%
	643 Sewage Works Reserve Operations & Maint.	552,997	3,885	910,303	263,205	(357,306)	165%

City of South Bend
Monthly Department Financial Report
REVENUE SUMMARY
April 30, 2016

Fund Type	Dept Name	Current	Current Month	Current YTD	Prior YTD	Budget	Percent of Budget
		Amended Budget	Actual	Actual	Actual	Balance	
	649 Sewage Sinking	9,274,391	763,223	3,049,298	3,097,479	6,225,093	33%
	653 Sewage Debt Service Reserve	1,300	586	1,223	-	77	94%
	659 Sewer Bond 2011	2,000	197	795	2,653	1,205	40%
	661 Sewer Bond 2012	70,000	10,735	46,168	33,972	23,832	66%
	664 2013A Cost of Issuance Fund	40	4	15	9	25	39%
	666 2015 Sewer Bond Issuance	130	6	90	-	40	70%
	670 Century Center	3,983,787	121,140	1,533,568	1,231,172	2,450,219	38%
	671 Century Center Capital	500	82	331	90	169	66%
	672 Century Center Energy Conservation Debt Svc	237,132	4	17	-	237,115	0%
	Enterprise Total	89,091,103	6,667,692	30,456,545	26,750,914	58,634,558	34%
	Internal Service						
	222 Central Services	8,234,637	593,185	2,465,135	2,677,314	5,769,502	30%
	224 Central Services Capital	130,519	139	615	-	129,904	0%
	226 Liability Insurance	2,256,883	193,181	769,643	418,820	1,487,240	34%
	278 Take Home Vehicle Police	64,400	9,425	37,864	43,169	26,536	59%
	279 311 Call Center	499,358	39,849	157,788	-	341,570	32%
	711 Self-Funded Employee Benefits	17,176,345	1,536,588	5,680,832	4,903,528	11,495,513	33%
	713 Unemployment Compensation	107,282	12,303	15,896	34,382	91,386	15%
	Internal Service Total	28,469,424	2,384,671	9,127,774	8,077,214	19,341,650	32%
	Trust & Agency						
	701 Firefighters Pension	5,447,592	-	1,061	4,615	5,446,531	0%
	702 Police Pension	6,133,500	-	2,773	1,547	6,130,727	0%
	730 City Cemetery	150	24	98	58	52	65%
	Trust & Agency Total	11,581,242	24	3,931	6,220	11,577,311	0%
	City Funds Total	250,792,603	16,207,828	63,957,909	54,934,115	138,232,125	26%
	Redevelopment Commission Controlled Funds						
	Tax Increment Financing						
	324 River West Development Area (Airport TIF)	19,236,864	257,011	450,699	6,909,160	18,786,165	2%
	422 TIF - West Washington	435,500	1,278	5,143	2,355	430,357	1%
	425 Redevelopment Retail & Leighton Plaza	172,703	3,711	39,438	62,605	133,265	23%
	429 River East Development Area (NE Dev TIF)	2,807,000	6,361	25,756	1,460,894	2,781,244	1%
	430 TIF - Southside Development #1	2,433,000	5,017	20,554	9,303	2,412,446	1%
	435 TIF - Douglas Road	320,750	10	327	261	320,423	0%
	436 River East Residential (NE Res TIF)	3,162,422	-	213,108	1,571	2,949,314	7%
	Tax Increment Financing Total	28,568,239	273,389	755,025	8,446,150	27,813,214	3%
	Redevelopment						
	433 Redevelopment General	152	7	30	20	122	20%
	439 Certified Technology Park	14,637	1,935	7,821	10,184	6,816	53%
	454 Airport Urban Enterprise Zone	3,900	323	1,301	766	2,599	33%
	619 Blackthorn Operations	-	-	-	119,238	-	0%
	Redevelopment Total	18,689	2,265	9,153	130,209	9,537	49%
	Debt Service						
	315 Redevelopment Bond - Airport Taxable	5,000	882	3,556	2,106	1,444	71%
	317 Coveleski Debt Service Reserve	1,800	432	1,741	1,024	59	97%
	328 Redevelopment Bond - Palais Royale	6,000	1,474	5,941	3,518	59	99%
	432 TIF - Southside Development #3	25,000	4,202	17,545	11,564	7,455	70%
	Debt Service Total	37,800	6,990	28,783	18,212	9,017	76%
	Redevelopment Commission Controlled Funds Total	28,624,728	282,643	792,960	8,594,570	27,831,768	3%
	Grand Total	279,417,331	16,490,471	64,750,870	63,528,685	166,063,893	23%

City of South Bend
Monthly Department Financial Report
EXPENDITURE SUMMARY
April 30, 2016

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	749,883	46,449	207,367	237,189	133	542,383	28%
101-0104 311 Call Center	5,933	1,586	3,810	168,469	2,123	-	100%
101-0201 City Clerk	443,475	26,701	126,997	115,504	31,825	284,654	36%
101-0301 Common Council	522,735	24,897	159,642	200,616	85,483	277,610	47%
101-0302 WNIT Contract	43,000	43,000	43,000	-	-	-	100%
101-0401 Administration & Finance	2,227,488	123,875	525,342	597,972	63,580	1,638,566	26%
101-0404 Morris Performing Arts Center	1,129,897	72,255	325,228	340,436	62,440	742,229	34%
101-0405 Palais Royale	498,438	29,957	153,444	144,732	55,268	289,726	42%
101-0501 Legal Department	1,036,772	76,637	307,604	307,621	19,477	709,691	32%
101-0602 Engineering	1,225,137	80,759	322,497	304,712	146,917	755,723	38%
101-0801 Police Department	26,399,474	1,851,538	7,463,665	8,277,467	168,567	18,767,242	29%
101-0802 Communications Center	1,479,012	123,251	493,004	649,663	986,008	-	100%
101-0901 Fire Department	18,210,989	1,551,497	5,745,531	6,574,675	299,935	12,165,523	33%
101-0905 Fire LOIT 2013	-	-	-	411	-	-	0%
101-1008 Human Rights	371,226	28,106	112,819	132,260	6,609	251,798	32%
101-1201 Code Enforcement	202,164	-	202,164	-	-	(0)	100%
General Fund Total	54,545,623	4,080,508	16,192,115	18,051,728	1,928,364	36,425,144	33%
Special Revenue							
103 Excess Levy	3,688	-	3,648	-	-	40	99%
201 Parks & Recreation	11,248,697	730,543	3,363,899	3,588,741	614,622	7,335,122	35%
202 Motor Vehicle Highway	10,977,409	523,465	2,908,089	3,144,892	349,544	7,719,776	30%
203 Recreation Nonreverting	1,459,754	61,600	223,493	259,392	166,171	1,070,091	27%
209 Studebaker-Oliver Reverting Grants	1,683,250	-	42,272	19,764	440,979	1,200,000	29%
210 Economic Development State Grants	2,522,519	-	1,494,282	30,203	416,011	612,226	76%
211 Department of Community Investment (DCI)	2,687,313	177,360	732,282	803,489	48,739	1,906,293	29%
212 Dept of Community Investment Grants	7,356,963	105,228	649,895	931,045	3,002,610	3,704,458	50%
216 Police State Seizures	36,000	-	-	-	-	36,000	0%
217 Gift, Donation, Bequest	362,500	-	-	52,882	-	362,500	0%
218 Police Curfew Violations	1,000	-	-	-	-	1,000	0%
219 Unsafe Building	926,497	139,794	175,072	-	202,303	549,122	41%
220 Law Enforcement Continuing Education	743,508	11,027	77,327	97,096	21,017	645,164	13%
227 Loss Recovery	480,311	-	23,216	1,698,426	107,095	350,000	27%
249 Public Safety LOIT	6,600,626	500,885	2,028,878	2,301,880	-	4,571,748	31%
251 Local Roads & Streets	2,242,944	38,810	330,498	52,690	677,005	1,235,441	45%
258 Human Rights Federal Grant	221,838	11,621	48,183	68,605	12,122	161,533	27%
271 Eastrace Waterway	-	-	-	2,098	-	-	0%
273 Morris PAC / Palais Royale Marketing	18,878	-	-	2,454	2,457	16,422	13%
289 HAZMAT	10,000	1,170	1,170	21,542	-	8,830	12%
291 Indiana River Rescue	95,300	271	6,392	24,369	4,233	84,674	11%
292 Police Grants	55,373	12,138	30,963	15,296	24,410	-	100%
294 Regional Police Academy	22,500	986	1,567	24,317	-	20,933	7%
295 COPS MORE Grant	102,245	4,520	11,189	27,022	12,475	78,581	23%
299 Police Federal Drug Enforcement	168,965	-	12,042	50,099	-	156,923	7%
404 County Option Income Tax	15,191,448	959,871	4,711,552	3,353,041	2,236,447	8,243,449	46%
408 Economic Development Income Tax	10,560,181	1,123,043	3,545,452	2,654,108	564,269	6,450,459	39%
410 Urban Development Action Grant	238,173	-	146,068	146,068	-	92,106	61%
655 Project Releaf	528,358	378,442	398,602	47,035	-	129,756	75%
705 Police K-9 Unit	2,020	-	-	970	-	2,020	0%
Special Revenue Total	76,548,258	4,780,774	20,966,030	19,417,523	8,902,509	46,744,666	39%
City Debt Service							
313 Football Hall of Fame Debt Service	1,268,015	-	636,000	636,000	-	632,015	50%
City Debt Service Total	1,268,015	-	636,000	636,000	-	632,015	50%
Capital Project							
377 Professional Sports Development	838,052	-	473,088	481,573	-	364,965	56%
401 Coveleski Stadium Capital	22,000	-	22,000	-	-	-	100%
405 Park Nonreverting Capital	268,333	4,094	6,042	2,197	74,254	188,037	30%
406 Cumulative Capital Development	526,737	-	169,196	169,196	-	357,541	32%
407 Cumulative Capital Improvement	365,907	-	184,125	183,750	-	181,782	50%
412 Major Moves Construction	2,385,033	34,165	385,640	683,367	706,157	1,293,236	46%
416 Morris Performing Arts Center Capital	78,923	4,978	17,909	25,958	1,114	59,899	24%
434 Community Revitalization Enhancement District	-	-	-	3,897	-	-	0%
677 Football Hall of Fame Capital	84,801	2,373	29,788	23,464	4,015	50,998	40%
Capital Project Total	4,569,786	45,610	1,287,787	1,573,402	785,541	2,496,458	45%
Enterprise							
287 Emergency Medical Services Capital	2,727,611	-	152,919	35,728	464,123	2,110,569	23%
288 Emergency Medical Services Operating	6,140,643	355,722	1,682,899	872,844	109,335	4,348,409	29%
600 Consolidated Building Fund	3,524,477	146,249	1,005,173	1,045,820	157,889	2,361,415	33%
601 Parking Garages	1,393,469	61,368	290,894	303,794	549,219	553,355	60%
610 Solid Waste Operations	5,597,412	335,581	1,729,491	1,699,246	570,663	3,297,258	41%
611 Solid Waste Capital	925,197	83,883	346,142	318,648	820	578,236	38%
620 Water Works Operations	17,047,657	1,114,710	4,807,229	4,547,178	825,937	11,414,491	33%

**City of South Bend
Monthly Department Financial Report
EXPENDITURE SUMMARY
April 30, 2016**

Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget
622 Water Works Capital	821,797	6,750	6,750	86,334	162,797	652,250	21%
623 Water Works Bond Capital	-	-	-	53,742	-	-	0%
624 Water Works Customer Deposit	8,400	1,291	3,218	2,156	-	5,182	38%
625 Water Works Sinking	2,049,681	410	1,134	832	-	2,048,547	0%
626 Water Works Bond Reserve	9,500	-	2,050	7,374	-	7,450	22%
629 Water Works Reserve Operations & Maintenanc	10,000	2,091	4,986	3,145	-	5,014	50%
640 Sewer Repair Insurance	549,413	51,541	160,145	168,119	48,100	341,169	38%
641 Sewage Works Operations	40,097,438	2,299,307	10,255,783	9,553,897	2,825,155	27,016,501	33%
642 Sewage Works Capital	7,631,946	130,215	969,467	490,702	4,185,674	2,476,805	68%
643 Sewage Works Reserve Operations & Maint.	16,000	3,885	8,796	5,144	-	7,204	55%
649 Sewage Sinking	9,274,298	750	2,600	1,850	-	9,271,698	0%
659 Sewer Bond 2011	172,088	-	-	1,076,950	172,088	0	100%
661 Sewer Bond 2012	20,187,062	92,338	1,799,665	603,586	11,166,051	7,221,346	64%
666 2015 Sewer Bond Issuance	2,500	-	2,500	-	-	-	100%
670 Century Center	3,972,438	286,177	1,242,817	1,207,667	-	2,729,621	31%
671 Century Center Capital	188,621	38,747	38,747	66,156	-	149,874	21%
672 Century Center Energy Conservation Debt Svc	237,132	140,609	140,609	-	-	96,523	59%
Enterprise Total	122,584,780	5,151,625	24,654,013	22,150,911	21,237,851	76,692,916	37%
Internal Service							
222 Central Services	8,306,979	528,846	2,350,737	2,709,842	2,224,312	3,731,930	55%
224 Central Services Capital	305,584	-	23,369	-	151,696	130,519	57%
226 Liability Insurance	3,120,348	57,515	492,823	1,001,660	86,579	2,540,946	19%
278 Take Home Vehicle Police	10,000	-	53	-	-	9,947	1%
279 311 Call Center	499,357	39,669	157,788	-	4,529	337,040	33%
711 Self-Funded Employee Benefits	17,378,890	1,282,480	5,296,942	4,550,699	741,332	11,340,616	35%
713 Unemployment Compensation	113,882	4,339	18,906	31,628	22,000	72,976	36%
Internal Service Total	29,735,040	1,912,849	8,340,618	8,293,829	3,230,448	18,163,974	39%
Trust & Agency							
701 Firefighters Pension	5,464,843	524,845	1,761,210	1,765,911	-	3,703,633	32%
702 Police Pension	6,797,398	520,019	2,216,665	2,155,316	-	4,580,733	33%
730 City Cemetery	20,000	-	-	-	-	20,000	0%
Trust & Agency Total	12,282,241	1,044,864	3,977,875	3,921,227	-	8,304,366	32%
City Funds Total	301,533,743	17,016,230	76,054,439	74,044,619	36,084,712	189,459,539	37%
Redevelopment Commission Controlled Funds							
Tax Increment Financing							
324 River West Development Area (Airport TIF)	31,502,077	554,649	7,822,247	6,284,363	7,798,259	15,881,571	50%
420 Tax Incremental Financing (TIF) - Downtown	-	-	-	4,088,473	-	-	0%
422 TIF - West Washington	1,403,366	2,195	9,022	30,294	308,144	1,086,200	23%
425 Redevelopment Retail & Leighton Plaza	160,406	8,004	23,990	45,881	-	136,416	15%
426 TIF - Central Medical Service Area	-	-	-	2,294,533	-	-	0%
429 River East Development Area (NE Dev TIF)	8,335,159	-	97,847	134,247	4,466,541	3,770,771	55%
430 TIF - Southside Development #1	7,411,815	1,590	298,615	561,113	4,343,640	2,769,560	63%
435 TIF - Douglas Road	354,200	-	140,000	169,620	4,200	210,000	41%
436 River East Residential (NE Res TIF)	3,430,000	-	1,684,089	1,710,589	-	1,745,911	49%
Tax Increment Financing Total	52,597,023	566,437	10,075,811	15,319,113	16,920,784	25,600,428	51%
Redevelopment							
433 Redevelopment General	4,500	-	-	-	-	4,500	0%
439 Certified Technology Park	2,692,913	-	142,913	405,319	-	2,550,000	5%
454 Airport Urban Enterprise Zone	50,000	-	-	-	-	50,000	0%
619 Blackthorn Operations	-	-	-	181,258	-	-	0%
Redevelopment Total	2,747,413	-	142,913	586,576	-	2,604,500	5%
Debt Service							
315 Redevelopment Bond - Airport Taxable	5,000	882	2,205	1,506	-	2,795	44%
328 Redevelopment Bond - Palais Royale	6,000	1,474	3,684	2,517	-	2,316	61%
432 TIF - Southside Development #3	490,503	-	365,835	559,269	-	124,668	75%
Debt Service Total	501,503	2,356	371,725	563,292	-	129,778	74%
Redevelopment Commission Controlled Funds Total	55,845,939	568,794	10,590,448	16,468,982	16,920,784	28,334,707	49%
Grand Total	357,379,682	17,585,023	86,644,887	90,513,601	53,005,497	217,794,246	39%

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Mayor's Office	Month	April
Fund/Department Number	101-0101	Date Updated	5/16/2016

	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/Non-Dept Revenue	749,283	46,344	206,957	237,139	-	542,326	28%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	50	-	-	0%
Other Income	600	105	410	-	-	190	68%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	749,883	46,449	207,367	237,189	-	542,516	28%
Expenditures							
Personnel	685,492	43,937	182,967	220,921	-	502,525	27%
Supplies	3,662	-	722	4,092	119	2,821	23%
Services	60,139	2,512	23,531	11,479	14	36,594	39%
Debt Service	590	-	147	697	-	443	25%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	749,883	46,449	207,367	237,189	133	542,383	28%
Net	-	-	-	-	(133)	133	
Cash Balance	-						

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

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

Expenditures are in line with budgeted expectations for 2016. Currently, the Mayor's office is down one position as the position of Deputy Chief of Staff to the Mayor, is vacant.

Explain Significant Spending on Capital Projects Below:

There are no capital projects budgeted for 2016.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	311 Call Center	Month	April
Fund/Department Number	101-0104	Date Updated	5/11/2016

	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/Non-Dept Revenue	3,708	-	-	-	-	3,708	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,225	1,586	3,810	168,469	-	(1,585)	171%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,933	1,586	3,810	168,469	-	2,123	64%
Expenditures							
Personnel	-	-	-	146,717	-	-	0%
Supplies	2,350	-	1,629	1,352	721	-	100%
Services	3,583	1,586	2,181	20,400	1,402	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,933	1,586	3,810	168,469	2,123	-	100%
Net	-	-	-	-	(2,123)	2,123	
Cash Balance	-						

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

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

As of January 1, 2016, the 311 Call Center is now in its own internal service fund, Fund 279. The only budgeted items are remaining encumbrances from 2015--purchase orders that haven't been invoiced by the vendors yet.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	City Clerk	Month	April
Fund/Department Number	101-0201	Date Updated	5/16/2016

	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/Non-Dept Revenue	443,475	26,701	126,997	115,504	-	316,478	29%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	443,475	26,701	126,997	115,504	-	316,478	29%
Expenditures							
Personnel	332,855	23,644	101,247	104,579	-	231,608	30%
Supplies	7,582	80	3,881	737	804	2,897	62%
Services	103,038	2,976	21,868	10,189	31,021	50,149	51%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	443,475	26,701	126,997	115,504	31,825	284,654	36%
Net	-	-	-	-	(31,825)	31,825	
Cash Balance			-				

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

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

Expenditures are consistent with normal operating costs.

Explain Significant Spending on Capital Projects Below:

This year, no capital projects have been budgeted.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Common Council	Month	April
Fund/Department Number	101-0301	Date Updated	5/16/2016

	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/Non-Dept Revenue	522,485	24,897	159,642	200,299	-	362,843	31%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	250	-	-	117	-	250	0%
Other Income	-	-	-	200	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	522,735	24,897	159,642	200,616	-	363,093	31%
Expenditures							
Personnel	279,671	21,210	87,945	71,077	29,103	162,623	42%
Supplies	8,936	257	5,495	607	756	2,685	70%
Services	234,128	3,430	66,202	128,932	55,624	112,302	52%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	522,735	24,897	159,642	200,616	85,483	277,610	47%
Net	-	-	-	-	(85,483)	85,483	
Cash Balance	-						

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

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

There are nine (9) Council Members. One member has declined to take a salary. Last year, expenditures higher than normal in the services category due to unforeseen legal expenses.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	WNIT Contract	Month	April
Fund/Department Number	101-0302	Date Updated	5/11/2016

	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/Non-Dept Revenue	43,000	43,000	43,000	-	-	-	100%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	43,000	43,000	43,000	-	-	-	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	43,000	43,000	43,000	-	-	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	43,000	43,000	43,000	-	-	-	100%
Net	-	-	-	-	-	-	
Cash Balance	-						

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

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

This annual expenditure was previously paid from the Council department (101-0301) but was segregated upon the Council's request. The invoice was received and paid in April.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Administration & Finance	Month	April
Fund/Department Number	101-0401	Date Updated	5/11/2016

	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/Non-Dept Revenue	2,213,890	123,875	511,794	597,416	-	1,702,096	23%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	13,598	-	13,548	556	-	50	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,227,488	123,875	525,342	597,972	-	1,702,146	24%
Expenditures							
Personnel	1,978,924	113,617	477,404	560,073	-	1,501,520	24%
Supplies	42,034	325	5,502	11,718	5,494	31,038	26%
Services	201,358	9,291	40,524	24,896	58,085	102,748	49%
Debt Service	5,172	643	1,912	1,286	-	3,260	37%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,227,488	123,875	525,342	597,972	63,580	1,638,566	26%
Net	-	-	-	-	(63,580)	63,580	
Cash Balance			-	-			

Staffing			
Full Time	23.00	21.00	
Part-Time /Seasonal/Temporary	-	2.00	
Total	22.00	20.00	-

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

Transferred Chief Technology Officer to COIT for 2015 budget and added new HR Generalist position. Overall spending appears consistent with expectations. Full time excludes 4 IT/Innovation employees who are paid from COIT. Encumbrances relate to an outstanding contract for diversity consulting which will take place in 2016.

Explain Significant Spending on Capital Projects Below:

None

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Morris Performing Arts Center	Month	April
Fund/Department Number	101-0404	Date Updated	5/16/2016

	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/Non-Dept Revenue	179,897	34,008	65,602	103,541	-	114,295	36%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	943,000	37,517	258,682	234,377	-	684,318	27%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	7,000	731	944	2,518	-	6,056	13%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,129,897	72,255	325,228	340,436	-	804,669	29%
Expenditures							
Personnel	823,612	56,022	230,628	242,878	100	592,884	28%
Supplies	22,698	424	2,771	6,207	9,227	10,700	53%
Services	283,587	15,809	91,829	91,351	53,113	138,645	51%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,129,897	72,255	325,228	340,436	62,440	742,229	34%
Net	-	-	-	-	(62,440)	62,440	
Cash Balance							

Staffing			
Full Time	12.00	12.00	
Part-Time /Seasonal/Temporary	4.00	4.00	
Total	16.00	16.00	-

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

New Catering Contract in effect starting with February 2016

Explain Significant Spending on Capital Projects Below:

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

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Palais Royale	Month	April
Fund/Department Number	101-0405	Date Updated	5/16/2016

	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/Non-Dept Revenue	174,426	10,360	108,022	67,282	-	11,136	62%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	301,572	19,041	43,469	72,984	-	258,103	14%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	22,440	557	1,952	4,466	-	20,488	9%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	498,438	29,957	153,444	144,732	-	289,726	31%
Expenditures							
Personnel	244,557	20,713	82,750	82,175	-	161,807	34%
Supplies	28,855	296	8,027	2,807	3,175	17,653	39%
Services	225,026	8,948	62,668	59,751	52,093	110,266	51%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	498,438	29,957	153,444	144,732	55,268	289,726	42%
Net	-	-	-	-	(55,268)	-	
Cash Balance			-	-			

Staffing			
Full Time	2.00	3.00	3.00
Part-Time /Seasonal/Temporary	1.00	-	-
Total	3.00	3.00	3.00

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

One Part-Time / Seasonal / Temporary position was eliminated and a full time employee was added (needed for the day to day operations).

Explain Significant Spending on Capital Projects Below:

No Capital expenditures budgeted for 2016.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Legal Department	Month	April
Fund/Department Number	101-0501	Date Updated	5/11/2016

	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/Non-Dept Revenue	986,772	38,918	269,886	289,001	-	716,886	27%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	50,000	37,719	37,719	18,620	-	12,281	75%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,036,772	76,637	307,604	307,621	-	729,168	30%
Expenditures							
Personnel	984,630	73,447	293,150	292,527	-	691,480	30%
Supplies	3,712	138	551	2,964	878	2,284	38%
Services	47,158	3,052	13,586	11,812	18,599	14,973	68%
Debt Service	1,272	-	318	318	-	954	25%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,036,772	76,637	307,604	307,621	19,477	709,691	32%
Net	-	-	-	-	(19,477)	19,477	
Cash Balance			-	-			

Staffing			
Full Time	11.60	11.60	
Part-Time /Seasonal/Temporary	-	-	
Total	11.60	11.60	-

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

The Other Income of \$50,000 is reimbursement for legal expenses from TIF funds which was received in November 2015. Spending appears to be on track with budgeted figures.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Engineering	Month	April
Fund/Department Number	101-0602	Date Updated	5/11/2016

	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/Non-Dept Revenue	1,090,688	80,759	288,453	304,185	-	802,235	26%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	134,449	-	34,044	528	-	100,405	25%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,225,137	80,759	322,497	304,712	-	902,640	26%
Expenditures							
Personnel	776,239	50,922	195,895	198,483	-	580,344	25%
Supplies	66,447	10,810	38,663	16,806	8,848	18,936	72%
Services	358,063	19,027	81,819	84,177	136,126	140,119	61%
Debt Service	24,388	-	6,120	5,246	1,944	16,324	33%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,225,137	80,759	322,497	304,712	146,917	755,723	38%
Net	-	-	-	-	(146,917)	146,917	
Cash Balance	-						

Staffing		
Full Time	7.93	7.39
Part-Time /Seasonal/Temporary	1.41	1.41
Total	9.34	8.80

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

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

\$14K in encumbrance for Supplies is for the continued remodeling of the Engineering offices. \$136K in encumbrance for Services include \$79K for updating the City construction standards and \$39K for water system evaluation. Other income includes reimbursement from the River West TIF for 80% of the salary of an engineer.

Staffing is short by one position.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Police Department	Month	April
Fund/Department Number	101-0801	Date Updated	5/16/2016

	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/Non-Dept Revenue	26,061,774	1,837,162	7,343,153	8,218,802	-	18,718,621	28%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	7,500	-	-	-	-	7,500	0%
Other Income	330,200	14,376	120,512	58,665	-	209,688	36%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	26,399,474	1,851,538	7,463,665	8,277,467	-	18,935,809	28%
Expenditures							
Personnel	23,573,968	1,672,122	6,746,021	7,339,572	-	16,827,947	29%
Supplies	346,456	36,888	89,757	150,418	70,484	186,215	46%
Services	2,471,050	141,787	625,697	785,102	98,083	1,747,270	29%
Debt Service	8,000	741	2,190	2,375	-	5,810	27%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	26,399,474	1,851,538	7,463,665	8,277,467	168,567	18,767,242	29%
Net	-	-	-	-	(168,567)	168,567	
Cash Balance	-						

Staffing			
Full Time	268.00	258.00	258.00
Part-Time /Seasonal/Temporary	60.00	25.00	25.00
Total	328.00	283.00	283.00

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

This fund includes the expenditures for 222 of the 260 budgeted Police officers and 46 full time civilian staff. Fund 249 contains the funding for 38 of the 260 Police officers that are funded by the LOIT. The 2016 Personnel Expenditures are less the prior year amount due to the the fact that there were eight payrolls paid through April 2016 compared to nine through April 2015. This decrease was offset by increases in Police salaries and transfer of five officer's salaries from the LOIT to the General Fund. The decrease in Service expenditures in 2016 compared to 2015 is due to reduced legal expenditures and the timing of expenditures for ShotSpotter in 2016.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Communications Center	Month	April
Fund/Department Number	101-0802	Date Updated	5/16/2016

	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/Non-Dept Revenue	1,479,012	123,251	493,004	649,663	-	986,008	33%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,479,012	123,251	493,004	649,663	-	986,008	33%
Expenditures							
Personnel	-	-	-	135,143	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,479,012	123,251	493,004	514,520	986,008	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,479,012	123,251	493,004	649,663	986,008	-	100%
Net	-	-	-	-	(986,008)	986,008	
Cash Balance							

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

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

Prior to December 31, 2014, this fund captured the cost of 35 of the 38 civilians and equipment to maintain the 911 communication center. Effective January 1, 2015 the County PSAP has consolidated the 911 call centers and SBPD no longer maintains a call center. The 2015 Personnel costs are the 2014 salary costs for the Communications staff paid in 2015. There are no additional salaries to be paid. The Services budget is the annual amount that the County will charge SBPD as a participant in using the PSAP.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Fire Department	Month	April
Fund/Department Number	101-0901	Date Updated	5/13/2016

	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/Non-Dept Revenue	18,198,989	1,551,281	5,734,152	6,456,220		12,464,837	32%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	6,000	217	1,344	114,083	-	4,656	22%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	6,000	-	10,035	4,372	-	(4,035)	167%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	18,210,989	1,551,497	5,745,531	6,574,675	-	12,465,458	32%
Expenditures							
Personnel	16,320,838	1,381,842	5,117,023	6,103,340	135,615	11,068,201	32%
Supplies	387,643	18,003	79,537	47,400	66,070	242,036	38%
Services	1,502,508	151,653	548,971	423,936	98,251	855,286	43%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	18,210,989	1,551,497	5,745,531	6,574,675	299,935	12,165,523	33%
Net	-	-	-	-	(299,935)	299,935	
Cash Balance	-						

Staffing		
Full Time	181.00	175.00
Part-Time /Seasonal/Temporary	-	-
Total	181.00	175.00

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

The South Bend Fire Department is budgeted to have 250 sworn firefighters and 7 civilian full time employees. 32 firefighters are paid directly through the Public Safety LOIT. 47 Sworn and 4 civilian employees' costs are allocated to Fund 288 EMS Operations. We hold a lengthy recruitment process every 2 years and hire individuals in groups of 6-10 as needed while that list is in effect. We also employ civilian administrative staff that handle payroll, purchasing and billing for our ambulance service.

Explain Significant Spending on Capital Projects Below:

The Fire Department uses EMS Operating Fund 288 to capture revenue generated by ambulance calls. All capital projects relating to the Fire Department operations are run through Fund 287. For that reason, you will not see expenses related to purchasing fire apparatus, or capital improvements to buildings in the General Fund.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Human Rights	Month	April
Fund/Department Number	101-1008	Date Updated	5/16/2016

	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/Non-Dept Revenue	371,226	28,106	112,819	132,260	-	258,407	30%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	371,226	28,106	112,819	132,260	-	258,407	30%
Expenditures							
Personnel	298,643	22,851	90,818	97,693	-	207,825	30%
Supplies	1,546	108	347	287	500	699	55%
Services	71,037	5,147	21,654	23,872	6,109	43,273	39%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	10,407	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	371,226	28,106	112,819	132,260	6,609	251,798	32%
Net	-	-	-	-	(6,609)	6,609	
Cash Balance			-	-			

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

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

Expenditures are consistent with normal operating costs.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Code Enforcement	Month	April
Fund/Department Number	101-1201	Date Updated	5/11/2016

	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/Non-Dept Revenue	202,164	-	202,164	-	-	(0)	100%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	202,164	-	202,164	-	-	(0)	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	202,164	-	202,164	-	-	(0)	100%
Total Expenditures	202,164	-	202,164	-	-	(0)	100%
Net	-	-	-	-	-	-	-
Cash Balance	-	-	-	-	-	-	-

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

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

This department is being used solely to track the General Fund transfer to the Unsafe Building fund (219).

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Rainy Day	Month	April
Fund/Department Number	102	Date Updated	5/16/2016

	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%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	40,000	7,397	29,795	17,531	-	10,205	74%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	40,000	7,397	29,795	17,531	-	10,205	74%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	40,000	7,397	29,795	17,531	-	10,205	
Cash Balance			8,721,902	8,659,719			

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

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

No significant changes at this time. No expenditures are budgeted in this fund. The establishment of a Rainy Day Fund is looked upon favorably by bond rating agencies and is one of the factors resulting in South Bend's good AA bond rating with Standard & Poor's.

Explain Significant Spending on Capital Projects Below:

N/A

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Excess Levy	Month	April
Fund/Department Number	103	Date Updated	5/16/2016

	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%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	20	-	7	4	-	13	37%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	20	-	7	4	-	13	37%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	3,688	-	3,648	-	-	40	99%
Total Expenditures	3,688	-	3,648	-	-	40	99%
Net	(3,668)	-	(3,641)	4	-	(27)	
Cash Balance			25	3,652			

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

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

A small excess of property tax was received in December 2014. The balance will be rolled into the General Fund in 2016.

Explain Significant Spending on Capital Projects Below:

N/A

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Parks & Recreation	Month	April
Fund/Department Number	201	Date Updated	5/16/2016

	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	7,487,000	-	-	-	-	7,487,000	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	1,581,265	77,189	308,756	294,945	-	1,272,509	20%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,946,740	129,221	321,135	302,148	-	1,625,605	16%
Interest Earnings	10,000	1,761	14,372	7,910	-	(4,372)	144%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	154,794	5,866	39,748	56,209	-	115,046	26%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	11,179,799	214,036	684,011	661,212	-	10,495,788	6%
Expenditures							
Personnel	7,222,560	513,146	1,995,093	2,061,108	7,994	5,219,473	28%
Supplies	1,139,754	69,508	241,415	340,252	376,031	522,308	54%
Services	2,572,061	146,903	1,010,391	1,090,776	230,433	1,331,237	48%
Debt Service	178,822	986	116,999	96,605	164	61,658	66%
Capital	50,000	-	-	-	-	50,000	0%
Transfers Out	85,500	-	-	-	-	85,500	0%
Total Expenditures	11,248,697	730,543	3,363,899	3,588,741	614,622	7,270,175	35%
Net	(68,898)	(516,507)	(2,679,889)	(2,927,529)	(614,622)	3,225,613	
Cash Balance			1,242,273	578,405			

Staffing			
Full Time	90.00	88.00	88.00
Part-Time /Seasonal/Temporary	na	126.00	126.00
Total	90.00	214.00	214.00

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

Fund 201 accounts for the annual operation of the Parks and Recreation Department. There are six divisions within the department: Administration, Maintenance, Golf, Recreation, Greenhouse, and Graffiti. In 2014 the Potawatomi Zoo began operation by the Potawatomi Zoological Society. Part time staffing is individuals, not FTEs. Property tax and other tax revenues are received in June and December of the year.

Explain Significant Spending on Capital Projects Below:

Because of decreasing property tax revenues, there is nominal capital budget in fund 201. A \$5.6 million bond has been approved and funding was received in the second quarter of 2015 and will largely be spent throughout 2016.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Motor Vehicle Highway	Month	April
Fund/Department Number	202	Date Updated	5/16/2016

	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	5,100,000	614,057	1,940,967	2,077,535	-	3,159,033	38%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	366,433	59,899	116,461	58,089	-	249,972	32%
Interest Earnings	27,879	4,595	18,410	7,971	-	9,469	66%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	3,350	-	2,628	2,881	-	722	78%
Transfers In	3,703,000	1,188,250	2,026,500	838,250	-	1,676,500	55%
Total Revenue	9,200,662	1,866,801	4,104,966	2,984,726	-	5,095,696	45%
Expenditures							
Personnel	4,411,058	283,992	1,237,794	1,357,688	3,322	3,169,942	28%
Supplies	2,628,660	38,201	691,138	837,601	158,342	1,779,180	32%
Services	3,170,906	162,783	758,258	774,382	187,880	2,224,768	30%
Debt Service	677,327	38,489	181,440	135,764	-	495,887	27%
Capital	89,458	-	39,458	39,458	-	50,000	44%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,977,409	523,465	2,908,089	3,144,892	349,544	7,719,776	30%
Net	(1,776,747)	1,343,336	1,196,878	(160,167)	(349,544)	(2,624,080)	
Cash Balance			6,356,455	3,716,892			

Staffing			
Full Time	52.91	49.96	
Part-Time /Seasonal/Temporary	3.14	3.14	
Total	56.05	53.10	-

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

Information included for Streets, Traffic & Lighting, and Curb & Sidewalk.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Recreation Nonreverting	Month	April
Fund/Department Number	203	Date Updated	5/11/2016

	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%
Charges for Services	1,432,565	90,534	379,709	336,534	-	1,052,856	27%
Interest Earnings	6,000	775	2,920	1,698	-	3,080	49%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	10,000	9	36	17,030	-	9,964	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,448,565	91,318	382,664	355,262	-	1,065,901	26%
Expenditures							
Personnel	655,619	24,565	109,135	130,841	-	546,484	17%
Supplies	307,068	6,602	34,052	64,248	90,598	182,418	41%
Services	497,067	30,433	80,306	60,753	52,572	364,188	27%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	23,000	(23,000)	0%
Transfers Out	-	-	-	3,550	-	-	0%
Total Expenditures	1,459,754	61,600	223,493	259,392	166,171	1,070,091	27%
Net	(11,189)	29,718	159,172	95,870	(166,171)	(4,190)	
Cash Balance			980,879	909,783			

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Studebaker-Oliver Reverting Grants	Month	April
Fund/Department Number	209	Date Updated	5/13/2016

	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	483,250	10,478	42,272	39,764	-	440,978	9%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,000	936	3,781	2,203	-	219	95%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	100,000	-	-	-	-	100,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	587,250	11,414	46,053	41,967	-	541,197	8%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,683,250	-	42,272	19,764	440,979	1,200,000	29%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,683,250	-	42,272	19,764	440,979	1,200,000	29%
Net	(1,096,000)	11,414	3,781	22,203	(440,979)	(658,802)	
Cash Balance			1,110,982	1,108,668			

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

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

Brownfield Assessment Grant awarded by EPA for use in South Bend , Mishawaka and St. Joseph County covers the outstanding encumbrance. Consultant work proceeding.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Economic Development State Grants	Month	April
Fund/Department Number	210	Date Updated	5/13/2016

	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	2,624,161	767,681	767,681	-	-	1,856,480	29%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	11,725	-	2,878	654	-	8,847	25%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	63,994	-	17,368	-	-	46,626	27%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,699,880	767,681	787,927	654	-	1,911,953	29%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,250,508	-	617,809	12,200	74,481	558,218	55%
Debt Service	72,011	-	18,003	18,003	-	54,008	25%
Capital	1,200,000	-	858,470	-	341,530	-	100%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,522,519	-	1,494,282	30,203	416,011	612,226	76%
Net	177,361	767,681	(706,354)	(29,549)	(416,011)	1,299,726	
Cash Balance			(545,998)	299,884			

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

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

We received a grant from the State for BEP for the Vacant & Abandoned Initiative \$1,600,000 of this grant remains. An additional \$2,000,000 state grant has been awarded for the ND Turbo Project. We must spend money and then seek reimbursement from the State. Reimbursement requests have been submitted. The State review process is long and arduous.

Explain Significant Spending on Capital Projects Below:

Capital expenditures shown here are for the ND Turbo Project.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Department of Community Investment (DCI)	Month	April
Fund/Department Number	211	Date Updated	5/13/2016

	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	249,000	70,185	179,958	108,594	-	69,042	72%
Grants/Intergovernmental	419,287	-	118,805	1,951	-	300,482	28%
Charges for Services	2,000	35	35	430	-	1,965	2%
Interest Earnings	10,000	1,130	4,182	2,188	-	5,818	42%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	3,000	12	2,604	2,442	-	396	87%
Transfers In	1,968,138	491,910	984,319	491,910	-	983,819	50%
Total Revenue	2,651,425	563,271	1,289,903	607,515	-	1,361,522	49%
Expenditures							
Personnel	2,161,561	151,344	610,303	650,737	-	1,551,258	28%
Supplies	25,318	502	5,038	14,208	4,398	15,882	37%
Services	463,434	25,515	116,940	138,545	44,341	302,153	35%
Debt Service	-	-	-	-	-	-	0%
Capital	37,000	-	-	-	-	37,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,687,313	177,360	732,282	803,489	48,739	1,906,293	29%
Net	(35,888)	385,911	557,621	(195,974)	(48,739)	(544,771)	
Cash Balance			1,679,913	878,245			

Staffing			
Full Time	25.00	22.00	22.00
Part-Time /Seasonal/Temporary	-	-	-
Total	25.00	22.00	22.00

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

Fund covers operations of the Department of Community Investment. Transfers In come from EDIT on a quarterly basis. Three positions currently unfilled. One will be filled by end of May--still working on filling the remaining two.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Dept of Community Investment Grants	Month	April
Fund/Department Number	212	Date Updated	5/13/2016

	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	3,028,252	35,666	615,329	472,140	-	2,412,923	20%
Charges for Services	1,000	20	50	240	-	950	5%
Interest Earnings	2,000	95	931	986	-	1,069	47%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	913,648	3,477	8,693	191,321	-	904,955	1%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,944,900	39,258	625,002	664,687	-	3,319,898	16%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Grants	7,356,963	105,228	649,395	931,045	3,002,610	3,704,958	50%
Transfers Out	-	-	500	-	-	(500)	0%
Total Expenditures	7,356,963	105,228	649,895	931,045	3,002,610	3,704,458	50%
Net	(3,412,063)	(65,970)	(24,893)	(266,357)	(3,002,610)	(384,560)	
Cash Balance			528,559	523,249			

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

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

This fund covers multiple federal grants--Community Development Block Grant; Emergency Solutions Grant; Shelter Plus Care; Neighborhood Stabilization Project, etc.. There will likely be little predictable trend in revenue and expenditure from year to year because not all grants are on-going and the timing of funding varies widely. We can only draw revenue in response to funds expended so revenues will come in as funds are spent. The federal government does not allow us to hold too much cash. Expenditures in 2016, 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 2017 in the summer of 2016.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Police State Seizures	Month	April
Fund/Department Number	216	Date Updated	5/16/2016

	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	764	15,847	810	-	19,153	45%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,000	183	713	377	-	287	71%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	36,000	947	16,560	1,187	-	19,440	46%
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	-	947	16,560	1,187	-	(16,560)	
Cash Balance			216,298	188,619			

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Gift, Donation, Bequest	Month	April
Fund/Department Number	217	Date Updated	5/11/2016

	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%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	800	55	222	258	-	578	28%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	185,000	100	433	2,793	-	184,567	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	185,800	155	655	3,051	-	185,145	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	12,500	-	-	-	-	12,500	0%
Services	350,000	-	-	52,882	-	350,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	362,500	-	-	52,882	-	362,500	0%
Net	(176,700)	155	655	(49,831)	-	(177,355)	
Cash Balance			65,529	88,107			

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

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

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

Explain Significant Spending on Capital Projects Below:

None

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Police Curfew Violations	Month	April
Fund/Department Number	218	Date Updated	5/16/2016

	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%
Charges for Services	900	-	88	13	-	812	10%
Interest Earnings	100	10	42	24	-	58	42%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,000	10	130	37	-	870	13%
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	-	10	130	37	-	(130)	
Cash Balance			12,367	12,042			

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Unsafe Building	Month	April
Fund/Department Number	219	Date Updated	5/11/2016

	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%
Charges for Services	230,000	26,838	132,299	-	-	97,701	58%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	755,240	-	340,433	-	-	414,807	45%
Total Revenue	985,240	26,838	472,732	-	-	512,508	48%
Expenditures							
Personnel	260,769	72,522	72,522	-	-	188,247	28%
Supplies	41,149	4,838	4,838	-	872	35,439	14%
Services	624,579	62,434	97,712	-	201,431	325,436	48%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	926,497	139,794	175,072	-	202,303	549,122	41%
Net	58,743	(112,956)	297,660	-	(202,303)	(36,614)	
Cash Balance			297,660	-			

Staffing		
Full Time	1.00	1.00
Part-Time /Seasonal/Temporary	3.00	3.00
Total	4.00	4.00

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

The Unsafe Building fund is a new fund established in 2016 to receive fines and fees related to the Unsafe building law to defray the costs and expenses incurred in board-ups and other related services. This is a non-reverting fund. NEAT Group (600-1209) will bill Unsafe Building fund for their expenditures incurred during the first quarter in April 2016.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Law Enforcement Continuing Education	Month	April
Fund/Department Number	220	Date Updated	5/16/2016

	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	-	-	-	49,119	-	-	0%
Charges for Services	200,000	15,024	82,074	76,096	-	117,926	41%
Interest Earnings	5,000	763	3,107	1,957	-	1,893	62%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	-	-	-	2,000	0%
Other Income	11,000	(2)	16,678	7,759	-	(5,678)	152%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	218,000	15,785	101,859	134,931	-	116,141	47%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	285,508	152	2,060	21,245	21,017	262,431	8%
Services	458,000	10,875	75,267	75,851	-	382,733	16%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	743,508	11,027	77,327	97,096	21,017	645,164	13%
Net	(525,508)	4,758	24,532	37,835	(21,017)	(529,023)	
Cash Balance			914,798	999,118			

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Loss Recovery	Month	April
Fund/Department Number	227	Date Updated	5/11/2016

	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%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	7,660	841	3,403	11,299	-	4,257	44%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	28,250	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	7,660	841	3,403	39,549	-	4,257	44%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	422,302	-	20,016	1,434,457	52,286	350,000	17%
Debt Service	-	-	-	-	-	-	0%
Capital	58,009	-	3,200	263,969	54,809	-	100%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	480,311	-	23,216	1,698,426	107,095	350,000	27%
Net	(472,651)	841	(19,813)	(1,658,878)	(107,095)	(345,743)	
Cash Balance			973,436	4,205,015			

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

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

Services include \$350,000 budgeted for Ignition Park land remediation and \$70,000 for vacant & abandoned housing. The \$52K encumbrance in Services is for the continuation of the vacant & abandoned housing program.

Explain Significant Spending on Capital Projects Below:

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

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Emergency Phone System	Month	April
Fund/Department Number	244	Date Updated	5/11/2016

	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%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	19	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	19	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	-	-	-	19	-	-	-
Cash Balance			33,671	33,671			

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

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

This fund was closed in 2015 with the advent of the county-wide PSAP system. The cash balance will probably remain throughout 2016.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Public Safety LOIT	Month	April
Fund/Department Number	249	Date Updated	5/11/2016

	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	6,791,160	565,930	2,263,720	2,155,397	-	4,527,440	33%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	6,000	710	2,296	2,307	-	3,704	38%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	13	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,797,160	566,640	2,266,016	2,157,717	-	4,531,144	33%
Expenditures							
Personnel	6,600,626	500,885	2,028,878	2,301,880	-	4,571,748	31%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,600,626	500,885	2,028,878	2,301,880	-	4,571,748	31%
Net	196,534	65,755	237,138	(144,163)	-	(40,604)	
Cash Balance			879,072	1,146,260			

Staffing			
Full Time	70.00	70.00	
Part-Time /Seasonal/Temporary	-	-	
Total	70.00	70.00	-

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

This fund covered the costs of salaries and fringes for 38 police officers and 32 firefighters in 2016.

Explain Significant Spending on Capital Projects Below:

None. No capital equipment is purchased from this fund.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Local Roads & Streets	Month	April
Fund/Department Number	251	Date Updated	5/11/2016

	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	106,374	375,163	369,479	-	692,837	35%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	9,000	2,541	9,846	5,151	-	(846)	109%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	551,200	61,141	303,486	14,730	-	247,714	55%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,628,200	170,056	688,496	389,361	-	939,704	42%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	469,668	-	-	-	-	469,668	0%
Services	412,369	9,820	135,453	11,000	96,742	180,174	56%
Debt Service	-	-	-	-	-	-	0%
Capital	1,360,907	28,991	195,045	41,690	580,263	585,599	57%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,242,944	38,810	330,498	52,690	677,005	1,235,441	45%
Net	(614,744)	131,246	357,998	336,671	(677,005)	(295,737)	
Cash Balance			3,085,372	2,781,118			

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

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

This fund receives most of its revenue through the gas tax, budgeted at \$1.068 million for 2016. Other Income is reimbursement from the Indiana Department of Transportation (INDOT) as they pay the City back for their share of certain construction projects. An adjustment to the revenue budget will be made in April to cover the shortfall illustrated here. The fund is used predominantly for street capital projects but \$469,668 is used for material for street repairs and other maintenance items. The encumbrance for \$97K in Services is for traffic signal upgrades.

Explain Significant Spending on Capital Projects Below:

Projects in 2016 include the Safe Routes to School initiative for Coquillard and Harrison schools, Bendix Drive, and the Boland bicycle trail. The \$580K in encumbrance includes \$101K for Bendix Dr. (Lathrop to Toll Road), \$124K for the Boland Trail, \$136K for Safe Routes to School (Coquillard, Harrison, Perley and Lincoln schools) and \$160K for Olive St. at Sample design.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Excess Welfare Distribution	Month	April
Fund/Department Number	252	Date Updated	5/16/2016

	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%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	0	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	0	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	-	-	-	0	-	-	-
Cash Balance			8	8			

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

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

In 2009, the City received a one-time \$2.9 million distribution for this fund. In 2012, the City spent approximately \$2.1 million for portable radios for both the Police and Fire departments. Money in this fund may only be used for public safety purposes. This fund will be closed out in 2016.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	LOIT Special Distribution	Month	April
Fund/Department Number	257	Date Updated	5/11/2016

	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%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	-	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	-	-	-	-	-	-	-
Cash Balance	-	-	-	-	-	-	-

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

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

This fund was created in April, 2016 from instructions received by the State Board of Accounts (SBOA) to receive a one-time payment from the State for the purpose of infrastructure expenditures. Per the state statute, a minimum of 75% must be spent on infrastructure projects; the remainder may be spent as the City so chooses. A total of \$4,217,549, representing 75% of the total distribution, was deposited in May, 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 will be developed over the course of the next few months.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Human Rights Federal Grant	Month	April
Fund/Department Number	258	Date Updated	5/16/2016

	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	-	121,000	1,667	-	24,000	83%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	380	1,355	893	-	645	68%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	18,040	7,690	17,293	16,079	-	747	96%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	165,040	8,070	139,648	18,639	-	25,392	85%
Expenditures							
Personnel	122,817	9,386	37,449	39,516	-	85,368	30%
Supplies	2,300	-	629	168	1,171	500	78%
Services	96,721	2,235	10,105	28,921	10,951	75,665	22%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	221,838	11,621	48,183	68,605	12,122	161,533	27%
Net	(56,798)	(3,551)	91,465	(49,966)	(12,122)	(136,141)	
Cash Balance			516,862	480,286			

Staffing			
Full Time	2.00	2.00	2.00
Part-Time /Seasonal/Temporary	2.00	-	-
Total	4.00	2.00	2.00

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

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

Explain Significant Spending on Capital Projects Below:

No capital projects have been budgeted for this year.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Eastrace Waterway	Month	April
Fund/Department Number	271	Date Updated	5/11/2016

	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%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	30	1	5	11	-	25	15%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	30	1	5	11	-	25	15%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	2,098	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	2,098	-	-	0%
Net	30	1	5	(2,087)	-	25	
Cash Balance			1,340	3,225			

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Morris PAC / Palais Royale Marketing	Month	April
Fund/Department Number	273	Date Updated	4/16/2016

	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%
Charges for Services	18,000	1,150	5,295	1,963	-	12,705	29%
Interest Earnings	250	28	106	55	-	144	42%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	18,250	1,178	5,401	2,018	-	12,849	30%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	18,878	-	-	2,454	2,457	16,422	13%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	18,878	-	-	2,454	2,457	16,422	13%
Net	(628)	1,178	5,401	(437)	(2,457)	(3,572)	
Cash Balance			35,753	26,277			

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

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

The Morris Performing Arts Center and Palais Royale Marketing Fund was established as a separate non-reverting fund to receive monies from solicitation of funds for commercial promotion sponsorships such as commercial ads on ticket envelopes and Morris Marquee sponsorships; and to accept donations to The Morris Performing Arts Center and Palais Royale. All sums so collected and deposited in this fund are to be used for the sole purpose of assisting with continued promotions of and within both the Morris Performing Arts Center and Palais Royale. The funds in this account at the end of the fiscal year shall not revert to the general fund.

Explain Significant Spending on Capital Projects Below:

No Capital spending in this fund

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Police Block Grants	Month	April
Fund/Department Number	280	Date Updated	5/11/2016

	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%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	20	3	13	8	-	7	66%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	20	3	13	8	-	7	66%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	20	3	13	8	-	7	
Cash Balance			3,863	3,836			

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Economic Develop. Commission-Revenue Bonds	Month	April
Fund/Department Number	281	Date Updated	5/17/2016

	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%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	150	23	94	55	-	56	63%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	150	23	94	55	-	56	63%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	150	23	94	55	-	56	
Cash Balance			27,456	27,260			

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

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

Fund to be used only for the expenses of EDC revenue bonds. These bonds have been paid off. Fund to be closed during 2016.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	HAZMAT	Month	April
Fund/Department Number	289	Date Updated	5/13/2016

	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%
Charges for Services	10,000	-	-	13,787	-	10,000	0%
Interest Earnings	-	27	110	69	-	(110)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	10,000	27	110	13,856	-	9,890	1%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	10,000	1,170	1,170	21,542	-	8,830	12%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,000	1,170	1,170	21,542	-	8,830	12%
Net	-	(1,143)	(1,060)	(7,686)	-	1,060	
Cash Balance			31,002	31,943			

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

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

Charges for Service for HAZ-MAT responses. By ordinance the South Bend Fire Department charges businesses for Hazardous Materials Response. This typically happens once or twice a year. There are no employees associated with this fund, responses are made by firefighters of the South Bend Fire Department.

Explain Significant Spending on Capital Projects Below:

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

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Indiana River Rescue	Month	April
Fund/Department Number	291	Date Updated	5/13/2016

	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%
Charges for Services	45,000	4,800	31,500	9,000	-	13,500	70%
Interest Earnings	200	95	340	206	-	(140)	170%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	45,200	4,895	31,840	9,206	-	13,360	70%
Expenditures							
Personnel	15,500	231	923	692	-	14,577	6%
Supplies	10,800	40	887	459	4,000	5,913	45%
Services	69,000	-	4,582	2,221	233	64,185	7%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	20,997	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	95,300	271	6,392	24,369	4,233	84,674	11%
Net	(50,100)	4,624	25,448	(15,163)	(4,233)	(71,314)	
Cash Balance			120,893	90,237			

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

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

No staffing associated with this fund. The fund collects tuition fees for students attending the Indiana River Rescue School. There are typically 2-4 schools a year, each a week in duration. Expenditures are for the maintenance and repair of rescue equipment.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Police Grants	Month	April
Fund/Department Number	292	Date Updated	5/16/2016

	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	-	-	-	56,891	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	55	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	56,946	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	55,373	12,138	30,963	15,296	24,410	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	55,373	12,138	30,963	15,296	24,410	-	100%
Net	(55,373)	(12,138)	(30,963)	41,650	(24,410)	-	
Cash Balance			90,232	137,058			

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Regional Police Academy	Month	April
Fund/Department Number	294	Date Updated	5/16/2016

	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%
Charges for Services	20,000	1,400	17,850	20,488	-	2,150	89%
Interest Earnings	500	73	264	145	-	236	53%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,000	-	-	-	-	2,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	22,500	1,473	18,114	20,633	-	4,386	81%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	1,500	-	100	657	-	1,400	7%
Services	21,000	986	1,467	23,660	-	19,533	7%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	22,500	986	1,567	24,317	-	20,933	7%
Net	-	487	16,547	(3,684)	-	(16,547)	
Cash Balance			86,765	64,598			

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	COPS MORE Grant	Month	April
Fund/Department Number	295	Date Updated	5/16/2016

	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	-	-	46,431	14%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	500	109	424	194	-	76	85%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	3,250	-	-	-	-	3,250	0%
Other Income	34,500	15,118	25,140	14,500	-	9,360	73%
Transfers In	-	-	-	20,965	-	-	0%
Total Revenue	92,000	15,227	32,883	35,659	-	59,117	36%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	57,245	4,010	4,010	25,240	10,245	42,990	25%
Services	45,000	510	7,179	1,782	2,230	35,591	21%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	102,245	4,520	11,189	27,022	12,475	78,581	23%
Net	(10,245)	10,707	21,694	8,637	(12,475)	(19,464)	
Cash Balance			143,252	114,871			

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

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

This fund was established to track Federal Grants received for specific purposes outlined in each grant. The cash balance results from funds received from the grants along with impound towing fees.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Police Federal Drug Enforcement	Month	April
Fund/Department Number	299	Date Updated	5/16/2016

	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	160,000	-	-	45,830	-	160,000	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,000	116	440	324	-	560	44%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,000	-	-	-	-	1,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	162,000	116	440	46,154	-	161,560	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	61,965	-	6,965	34,161	-	55,000	11%
Services	62,000	-	1,290	15,319	-	60,710	2%
Debt Service	-	-	-	-	-	-	0%
Capital	45,000	-	3,787	619	-	41,213	8%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	168,965	-	12,042	50,099	-	156,923	7%
Net	(6,965)	116	(11,602)	(3,945)	-	4,637	
Cash Balance			241,150	341,597			

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	County Option Income Tax	Month	April
Fund/Department Number	404	Date Updated	5/16/2016

	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	9,454,023	787,835	3,151,340	2,953,304	-	6,302,683	33%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	95,000	9,579	39,646	29,764	-	55,354	42%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	821,461	51,582	331,438	323,093	-	490,023	40%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	10,370,484	848,996	3,522,424	3,306,161	-	6,848,060	34%
Expenditures							
Personnel	419,439	50,526	160,972	102,619	-	258,467	38%
Supplies	1,595,825	66,749	255,382	293,026	41,046	1,299,397	19%
Services	8,507,844	451,671	2,172,049	1,570,956	1,939,214	4,396,581	48%
Debt Service	2,588,970	15,925	1,363,966	986,115	-	1,225,004	53%
Capital	579,370	-	9,183	25,325	256,187	314,000	46%
Transfers Out	1,500,000	375,000	750,000	375,000	-	750,000	50%
Total Expenditures	15,191,448	959,871	4,711,552	3,353,041	2,236,447	8,243,449	46%
Net	(4,820,964)	(110,875)	(1,189,128)	(46,880)	(2,236,447)	(1,395,389)	
Cash Balance			10,917,671	14,905,170			

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

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

Overall decrease in spending in 2016 over 2015 due to the end of the Vacant & Abandoned Housing Program in 2015. This decreased expenditures by approximately \$2.0 million. Also, 2015 included equipment expenses of approximately \$900,000 which is not required in the 2016 budget. Other income in 2016 includes \$238,172 in loan repayments from the UDAG Fund 410 for the 1st Source/Marriott loan based on BDC collections as well as charges to City departments for computer services. The curb and sidewalk program remains at the 2015 level of \$1,500,000.

Explain Significant Spending on Capital Projects Below:

This year, \$39,000 has been budgeted for IT laserfische replacement. Other budgeted capital projects include facade grants of \$200,000, bus shelters of \$180,000, and the LWW Ambassador program for \$150,000. An encumbered amount of \$134,141 remaining was carried forward this year to pay Transpo for the City's portion of the new CNG fueling station.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Economic Development Income Tax	Month	April
Fund/Department Number	408	Date Updated	5/11/2016

	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	9,594,602	799,550	3,198,201	2,993,959	-	6,396,401	33%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	504,660	-	504,660	150,000	-	-	100%
Interest Earnings	60,000	8,631	33,467	20,114	-	26,533	56%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	268	268	82	-	(268)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	10,159,262	808,449	3,736,596	3,164,155	-	6,422,666	37%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	2,604,237	136,207	368,073	591,395	564,269	1,671,895	36%
Debt Service	1,274,662	31,676	598,646	438,568	-	676,016	47%
Capital	197,500	-	2,628	3,200	-	194,872	1%
Transfers Out	6,483,782	955,160	2,576,105	1,620,946	-	3,907,677	40%
Total Expenditures	10,560,181	1,123,043	3,545,452	2,654,108	564,269	6,450,459	39%
Net	(400,919)	(314,593)	191,144	510,047	(564,269)	(27,794)	
Cash Balance			10,065,189	10,680,272			

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

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

In 2015, Code Enforcement personnel expense is fully paid out of Fund 600, therefore, no additional expenses will be incurred in 2015 related to Code in this fund. Transfers out relate to: Community Investment (\$1,967,638), Streets (\$1,853,000), Code Enforcement (\$2,033,776) and Animal Care & Control (\$629,368). Services include DTSB management costs, Chamber grants, and others.

Explain Significant Spending on Capital Projects Below:

\$275,000 has been budgeted for the Potawatomi Zoological Society.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Urban Development Action Grant	Month	April
Fund/Department Number	410	Date Updated	5/17/2016

	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%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	6,110	412	2,016	67	-	4,094	33%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	169,717	-	-	241,849	-	169,717	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	175,827	412	2,016	241,916	-	173,811	1%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	238,173	-	146,068	146,068	-	92,106	61%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	238,173	-	146,068	146,068	-	92,106	61%
Net	(62,346)	412	(144,051)	95,848	-	81,705	
Cash Balance			486,349	123,514			

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

Explain Significant Revenue, Expenditure and Staffing 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 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:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Project Releaf	Month	April
Fund/Department Number	655	Date Updated	5/16/2016

	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%
Charges for Services	433,290	36,712	146,349	145,528	-	286,941	34%
Interest Earnings	4,000	849	3,251	2,080	-	749	81%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	437,290	37,561	149,601	147,607	-	287,689	34%
Expenditures							
Personnel	56,649	-	-	1,440	-	56,649	0%
Supplies	3,145	-	-	-	-	3,145	0%
Services	46,344	3,951	12,492	9,486	-	33,852	27%
Debt Service	72,220	24,490	36,109	36,109	-	36,111	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	350,000	350,000	350,000	-	-	-	100%
Total Expenditures	528,358	378,442	398,602	47,035	-	129,756	75%
Net	(91,068)	(340,881)	(249,001)	100,573	-	157,933	
Cash Balance			672,991	1,081,149			

Staffing		
Full Time	-	-
Part-Time /Seasonal/Temporary	2.60	-
Total	2.60	-

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

Fall ReLeaf scheduled for October 2016.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Police K-9 Unit	Month	April
Fund/Department Number	705	Date Updated	5/16/2016

	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%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	20	3	13	7	-	7	65%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	-	500	-	2,000	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,020	3	13	507	-	2,007	1%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	2,020	-	-	970	-	2,020	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,020	-	-	970	-	2,020	0%
Net	-	3	13	(463)	-	(13)	
Cash Balance			3,882	2,856			

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Football Hall of Fame Debt Service	Month	April
Fund/Department Number	313	Date Updated	5/17/2016

	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	1,200,000	-	-	-	-	1,200,000	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	183,112	9,343	37,372	17,026	-	145,740	20%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	100	-	0	41	-	100	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,383,212	9,343	37,372	17,067	-	1,345,840	3%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	1,268,015	-	636,000	636,000	-	632,015	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,268,015	-	636,000	636,000	-	632,015	50%
Net	115,197	9,343	(598,628)	(618,933)	-	713,825	
Cash Balance			(587,232)	(544,810)			

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

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

This fund is used to collect a separate property tax levy (distributions received in June and December) and is used to pay debt service on the former College Football Hall of Fame building (payments due in February and July). Because of the timing of revenue and expenditures this fund will typically have a negative cash balance until the property tax distributions are received. PILOT taxes paid by the utilities are received monthly in this fund. The Hall of Fame bond was refunded during 2011 resulting in lower debt service payments. The final payment is due February 1, 2018.

On 15 April 2015 the Mayor announced a possible sale of the Hall of Fame to a private company. If the sale proceeds as planned, this fund will receive \$240,000 per year for the next 5 years that will be used to offset debt service costs.

Explain Significant Spending on Capital Projects Below:

None

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Professional Sports Development	Month	April
Fund/Department Number	377	Date Updated	5/11/2016

	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	660,000	42,616	303,825	305,525	-	356,175	46%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	3,255	186	1,076	926	-	2,179	33%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	48,263	-	24,026	29,523	-	24,237	50%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	711,518	42,802	328,928	335,974	-	382,590	46%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	838,052	-	473,088	481,573	-	364,965	56%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	838,052	-	473,088	481,573	-	364,965	56%
Net	(126,534)	42,802	(144,160)	(145,599)	-	17,626	
Cash Balance			283,214	450,493			

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

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

Effective January 1, 2013, this fund no longer collects hotel/motel tax allocations from St. Joseph County for payment to the Hall of Fame. This fund is currently used for debt. PSDA tax revenue is generally received from the State on a monthly basis. PSDA tax is a special tax received from the State of Indiana based on the sales tax, income tax and local income taxes collected in the PSDA area (which includes Four Winds Field, Century Center, Morris Performing Arts Center and Studebaker National Museum). Four Winds Field generates the majority of PSDA revenue. The January debt service payment has been made for 2016. The final debt service payment on the 2010 Coveleski Stadium bonds (Four Winds Field) will be paid January 15, 2018.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Coveleski Stadium Capital	Month	April
Fund/Department Number	401	Date Updated	5/11/2016

	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%
Charges for Services	15,000	-	-	-	-	15,000	0%
Interest Earnings	200	52	258	82	-	(58)	129%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	15,200	52	258	82	-	14,942	2%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	22,000	-	22,000	-	-	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	22,000	-	22,000	-	-	-	100%
Net	(6,800)	52	(21,742)	82	-	14,942	
Cash Balance			60,812	40,533			

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Zoo Endowment	Month	April
Fund/Department Number	403	Date Updated	5/11/2016

	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%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	200	42	169	100	-	31	85%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	200	42	169	100	-	31	85%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	200	42	169	100	-	31	
Cash Balance			49,615	49,261			

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Park Nonreverting Capital	Month	April
Fund/Department Number	405	Date Updated	5/11/2016

	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%
Charges for Services	34,000	761	1,775	1,072	-	32,225	5%
Interest Earnings	4,000	348	1,458	964	-	2,542	36%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	24,000	-	-	4,000	-	24,000	0%
Transfers In	100,500	-	-	-	-	100,500	0%
Total Revenue	162,500	1,109	3,233	6,036	-	159,267	2%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	58,173	4,094	6,042	2,173	21,364	30,767	47%
Services	55,160	-	-	24	29,710	25,450	54%
Debt Service	-	-	-	-	-	-	0%
Capital	155,000	-	-	-	23,181	131,819	15%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	268,333	4,094	6,042	2,197	74,254	188,037	30%
Net	(105,833)	(2,985)	(2,809)	3,839	(74,254)	(28,770)	
Cash Balance			466,915	525,003			

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

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

This is a nonreverting capital fund that accounts for revenues collected and expenses for specific purposes or locations. These locations are Potawatomi and Rum Village Picnic Areas, the East Race, Golf Courses, Forestry, Howard Park Ice Rink, and, until 2014, Potawatomi Zoo. The cash balance includes \$60,300 that is restricted to expenditures in Voorde Park.

Explain Significant Spending on Capital Projects Below:

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

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Cumulative Capital Development	Month	April
Fund/Department Number	406	Date Updated	5/11/2016

	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	433,000	-	-	-	-	433,000	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	90,737	4,420	17,680	17,397	-	73,057	19%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	3,000	398	1,746	1,057	-	1,254	58%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	526,737	4,818	19,426	18,454	-	507,311	4%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	526,737	-	169,196	169,196	-	357,541	32%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	526,737	-	169,196	169,196	-	357,541	32%
Net	-	4,818	(149,770)	(150,742)	-	149,770	
Cash Balance			422,190	430,508			

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Cumulative Capital Improvement	Month	April
Fund/Department Number	407	Date Updated	5/11/2016

	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	410,000	-	150,000	-	-	260,000	37%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	700	236	1,037	328	-	(337)	148%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	25,000	-	-	-	-	25,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	435,700	236	151,037	328	-	284,663	35%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	365,907	-	184,125	183,750	-	181,782	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	365,907	-	184,125	183,750	-	181,782	50%
Net	69,793	236	(33,088)	(183,422)	-	102,881	
Cash Balance			278,143	66,061			

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

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

Revenue in this fund includes \$150,000 in hotel/motel taxes and \$247,000 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. In 2015, this fund is used to pay 75% of the 2011 Century Center Refunding bonds as it was in 2014. Payments on the Century Center bond are due in February and July. Because of timing of revenue and expenditures, this fund will often have a negative cash balance during the year.

Explain Significant Spending on Capital Projects Below:

None

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Major Moves Construction	Month	April
Fund/Department Number	412	Date Updated	5/11/2016

	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%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	25,000	2,063	7,650	7,563	-	17,350	31%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,086,733	63,554	650,143	368,031	-	436,590	60%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,111,733	65,617	657,793	375,594	-	453,940	59%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	750,000	8,459	8,459	-	191,541	550,000	27%
Debt Service	-	-	-	-	-	-	0%
Capital	1,635,033	25,706	377,181	683,367	514,616	743,236	55%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,385,033	34,165	385,640	683,367	706,157	1,293,236	46%
Net	(1,273,300)	31,452	272,154	(307,774)	(706,157)	(839,297)	
Cash Balance			2,429,143	3,333,889			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variances 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 as of Apr 30 are \$509,857 from Fund 435 (Douglas Rd.) and \$4,075,057 from Fund 436 (River East Residential). In 2016, the fund will expend up to \$750,000 on repairs for the City's parking garages. The amount will be repaid by the Parking Garage Fund (601) over the next few years. The same process will also take place in 2017.

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 \$515K encumbered comprises \$200K for the downtown portion of the 2-way conversion of Main and Michigan/St. Joseph streets from Chippewa to LaSalle (the former IN-933), \$55K for the Marion St. roundabout, \$22K for the Bartlett St. roundabout, \$23K for the Western Ave. corridor sidewalks and striping, and \$27K for the Olive-Sample overpass. There remains a \$173K encumbrance for utility relocation for the US 31 construction on the south side of town; this encumbrance may be closed out soon. Due to an error recording a change order, this fund paid \$65K in error toward the 2-way conversion. This amount was recovered from the TIF Bond in May.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Morris Performing Arts Center Capital	Month	April
Fund/Department Number	416	Date Updated	5/16/2016

	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%
Charges for Services	100,000	4,195	19,058	22,316	-	80,942	19%
Interest Earnings	3,000	439	1,773	1,048	-	1,227	59%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	103,000	4,634	20,831	23,364	-	82,169	20%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	30,000	-	5,000	11,225	280	24,720	18%
Services	48,923	4,978	12,909	14,733	834	35,180	28%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	78,923	4,978	17,909	25,958	1,114	59,899	24%
Net	24,077	(344)	2,921	(2,594)	(1,114)	22,270	
Cash Balance			519,647	512,827			

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

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

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

Explain Significant Spending on Capital Projects Below:

There are no Capital projects budgeted for this year.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Community Revitalization Enhancement District	Month	April
Fund/Department Number	434	Date Updated	5/17/2016

	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%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	58	214	106	-	(214)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	58	214	106	-	(214)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	3,897	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	3,897	-	-	0%
Net	-	58	214	(3,791)	-	(214)	
Cash Balance			2,618	6,047			

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Palais Royale Historic Preservation	Month	April
Fund/Department Number	450	Date Updated	5/16/2016

	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%
Charges for Services	17,000	727	3,143	3,517	-	13,857	18%
Interest Earnings	450	67	264	130	-	186	59%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	17,450	794	3,407	3,647	-	14,043	20%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	17,450	794	3,407	3,647	-	14,043	
Cash Balance			79,820	66,808			

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

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

This fund is established to help maintain the Palais Royale. Funding is through a portion of revenues received from functions held at the Palais.

Explain Significant Spending on Capital Projects Below:

No Capital spending in this fund.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Football Hall of Fame Capital	Month	April
Fund/Department Number	677	Date Updated	5/17/2016

	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%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,100	409	1,697	1,125	-	3,403	33%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	48,709	48,709	48,709	-	-	1	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	53,809	49,118	50,405	1,125	-	3,404	94%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	1,000	-	-	-	-	1,000	0%
Services	83,801	2,373	29,788	23,464	4,015	49,998	40%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	84,801	2,373	29,788	23,464	4,015	50,998	40%
Net	(30,992)	46,745	20,617	(22,339)	(4,015)	(47,595)	
Cash Balance			523,494	536,881			

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

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

The Hall of Fame Capital fund covers maintenance and utilities expense on the building incurred by the City, including costs of the building after the Hall of Fame ceased operations in South Bend at the end of 2012. Deal struck to sell building in 2015---to close in early 2016. Our expenses should only be utilities until closing and a contingency for furnace units during first couple years under new ownership.

Under the terms of a lease of the former Hall of Fame to a private developer, money will be received into this fund beginning in 2016 through 2020. Any cash balance remaining in the fund will then revert to the General Fund (101) to cover a portion of a \$1.75 million inter-fund loan.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Emergency Medical Services Capital	Month	April
Fund/Department Number	287	Date Updated	5/13/2016

	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%
Charges for Services	2,075,000	-	1,307,757	396,727	-	767,243	63%
Interest Earnings	500	3,273	10,101	220	-	(9,601)	2020%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,075,500	3,273	1,317,858	396,947	-	757,642	63%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	55,000	-	-	-	-	55,000	0%
Capital	2,672,611	-	152,919	35,728	464,123	2,055,569	23%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,727,611	-	152,919	35,728	464,123	2,110,569	23%
Net	(652,111)	3,273	1,164,939	361,219	(464,123)	(1,352,927)	
Cash Balance			3,737,180	361,219			

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

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

The revenues in this account are generated through user fees for the South Bend Fire Department EMS division. These funds are used for capital purchases such as fire apparatus, ambulances and major construction projects. There are no employees associated with this fund.

Explain Significant Spending on Capital Projects Below:

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

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Emergency Medical Services Operating	Month	April
Fund/Department Number	288	Date Updated	5/13/2016

	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%
Charges for Services	5,023,512	475,790	1,902,423	1,457,890	-	3,121,089	38%
Interest Earnings	10,000	1,934	7,663	5,991	-	2,337	77%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	49,500	73,125	74,325	18,223	-	(24,825)	150%
Transfers In	2,000	-	-	-	-	2,000	0%
Total Revenue	5,085,012	550,849	1,984,411	1,482,104	-	3,100,601	39%
Expenditures							
Personnel	4,983,238	335,543	1,304,818	473,783	-	3,678,420	26%
Supplies	276,861	15,917	92,715	98,065	43,166	140,981	49%
Services	433,451	4,262	59,465	74,595	64,124	309,862	29%
Debt Service	447,093	-	225,901	226,401	2,046	219,146	51%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,140,643	355,722	1,682,899	872,844	109,335	4,348,409	29%
Net	(1,055,631)	195,126	301,512	609,260	(109,335)	(1,247,808)	
Cash Balance			2,398,172	3,509,712			

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

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

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

Explain Significant Spending on Capital Projects Below:

None

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Consolidated Building Fund	Month	April
Fund/Department Number	600	Date Updated	5/12/2016

	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%
Charges for Services	1,399,400	119,967	440,533	510,681	-	958,867	31%
Interest Earnings	5,000	1,711	6,804	1,721	-	(1,804)	136%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	52	-	-	0%
Other Income	3,500	7,685	21,809	6,047	-	(18,309)	623%
Transfers In	2,110,068	-	527,517	665,786	-	1,582,551	25%
Total Revenue	3,517,968	129,363	996,663	1,184,287	-	2,521,305	28%
Expenditures							
Personnel	2,601,730	131,010	745,380	747,600	501	1,855,849	29%
Supplies	119,268	(1,030)	21,969	35,648	9,940	87,358	27%
Services	686,571	15,957	195,019	254,679	106,277	385,275	44%
Debt Service	46,623	311	12,197	7,894	1,494	32,933	29%
Capital	70,285	-	30,608	-	39,677	0	100%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,524,477	146,249	1,005,173	1,045,820	157,889	2,361,415	33%
Net	(6,509)	(16,886)	(8,510)	138,466	(157,889)	159,890	
Cash Balance			1,885,423	873,235			

Staffing			
Full Time	30.00	14.00	-
Part-Time /Seasonal/Temporary	1.00	1.00	-
Total	31.00	15.00	-

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

This fund now comprises the Consolidated Building Department, Code Enforcement and Animal Control. Code and Animal Control are managed together but are run separately from the Building Department per Council's wishes. The \$2.6 million transfer is from the EDIT Fund to cover Code and Animal Control activities which, unlike the Consolidated Building Department, are not enterprises by nature.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Parking Garages	Month	April
Fund/Department Number	601	Date Updated	5/17/2016

	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%
Charges for Services	1,056,171	82,238	346,030	309,593	-	710,141	33%
Interest Earnings	8,500	586	2,273	2,154	-	6,227	27%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	7	7	3	-	(7)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,064,671	82,831	348,310	311,750	-	716,361	33%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,141,933	61,368	290,894	250,956	547,683	303,356	73%
Debt Service	250,000	-	-	-	-	250,000	0%
Capital	1,536	-	-	52,838	1,536	(0)	100%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,393,469	61,368	290,894	303,794	549,219	553,355	60%
Net	(328,798)	21,462	57,416	7,956	(549,219)	163,005	
Cash Balance			698,033	1,081,585			

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

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

Operations under outside contract with Downtown South Bend, Inc. so all expenses except capital are shown under Services line.

Explain Significant Spending on Capital Projects Below:

Encumbrances cover study to determine improvements to be made \$1,500,000 from Major Moves and additional \$587,000 from TIF will be spent on necessary improvements in 2016 and 2017.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Solid Waste Operations	Month	April
Fund/Department Number	610	Date Updated	5/16/2016

	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%
Charges for Services	5,592,249	468,640	1,750,287	1,719,422	-	3,841,962	31%
Interest Earnings	2,500	224	902	734	-	1,598	36%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	28,825	-	27,090	85,973	-	1,735	94%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,623,574	468,863	1,778,279	1,806,129	-	3,845,295	32%
Expenditures							
Personnel	1,725,395	104,101	456,537	523,665	1,500	1,267,358	27%
Supplies	249,261	6,805	45,059	69,781	13,861	190,341	24%
Services	2,697,559	224,675	965,895	821,800	555,302	1,176,362	56%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	925,197	-	262,000	284,000	-	663,197	28%
Total Expenditures	5,597,412	335,581	1,729,491	1,699,246	570,663	3,297,258	41%
Net	26,162	133,283	48,788	106,883	(570,663)	548,037	
Cash Balance			316,665	470,781			

Staffing			
Full Time	26.20	24.20	24.20
Part-Time /Seasonal/Temporary	-	-	-
Total	26.20	24.20	24.20

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

This Enterprise Fund charges City residents a monthly fee to pick up and dispose of their trash at area landfills and recycling centers. The operations of Solid Waste are funded by these user fees. A non-budgeted rebate on CNG fuel was received in February, causing the large budget variance shown. Transfers out to Fund 611 are made to pay debt service obligations. Large encumbrances for landfill tipping fees make service expenses appear high.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Solid Waste Capital	Month	April
Fund/Department Number	611	Date Updated	5/4/2016

	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	-	-	(300,000)	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	200	40	77	35	-	123	38%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	925,197	-	262,000	284,000	-	663,197	28%
Total Revenue	925,397	40	562,077	284,035	-	363,320	61%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	925,197	83,883	346,142	318,648	820	578,236	38%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	925,197	83,883	346,142	318,648	820	578,236	38%
Net	200	(83,843)	215,935	(34,614)	(820)	(214,915)	
Cash Balance			216,378	586			

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

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

The purpose of this fund is to pay for capital items, such as trash trucks, used in the day to day operations of Solid Waste. Other than a small amount of interest income, revenue for this fund typically comes from dollars transferred in from the Solid Waste Operations Fund #610 on an as needed basis. A State grant for \$300,000 was received to help defray the cost of the ongoing upgrade of trash trucks from diesel to compressed natural gas fueled units.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Operations	Month	April
Fund/Department Number	620	Date Updated	5.10.16

	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%
Charges for Services	14,423,116	1,086,656	4,361,991	4,228,408	-	10,061,125	30%
Interest Earnings	26,000	2,768	12,302	9,095	-	13,698	47%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	123,500	12,121	14,644	5,433	-	108,856	12%
Transfers In	31,500	3,793	11,388	13,507	-	20,112	36%
Total Revenue	14,604,116	1,105,337	4,400,325	4,256,443	-	10,203,791	30%
Expenditures							
Personnel	5,440,741	399,441	1,605,114	1,568,056	3,178	3,832,450	30%
Supplies	1,655,677	49,867	295,429	317,089	171,766	1,188,482	28%
Services	5,352,541	287,629	1,272,509	1,142,523	648,196	3,431,836	36%
Debt Service	119,687	915	8,406	2,021	2,797	108,484	9%
Capital	-	-	-	-	-	-	0%
Transfers Out	4,479,011	376,859	1,625,772	1,517,489	-	2,853,239	36%
Total Expenditures	17,047,657	1,114,710	4,807,229	4,547,178	825,937	11,414,491	33%
Net	(2,443,541)	(9,373)	(406,904)	(290,735)	(825,937)	(1,210,700)	
Cash Balance			3,483,940	4,032,929			

Staffing			
Full Time	72.30	72.30	
Part-Time /Seasonal/Temporary	4.00	1.50	
Total	76.30	73.80	-

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

The purpose of this fund is to account for all revenue and operational expense of the water utility. This fund provides the monies for debt service obligations, reserve requirements and revenue funded capital improvements through transfer of monies to other funds within the utility operations. Encumbered expenditures include previous year rollover and current year value orders.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Capital	Month	April
Fund/Department Number	622	Date Updated	5.10.16

	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%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	15,000	2,451	9,874	6,297	-	5,126	66%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	15,000	2,451	9,874	6,297	-	5,126	66%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	821,797	6,750	6,750	86,334	162,797	652,250	21%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	821,797	6,750	6,750	86,334	162,797	652,250	21%
Net	(806,797)	(4,299)	3,124	(80,037)	(162,797)	(647,124)	
Cash Balance			2,883,532	3,045,244			

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

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

This fund is used for acquiring, constructing, and improving fixed assets. Investment earnings are greater than anticipated.

Explain Significant Spending on Capital Projects Below:

Spent YTD: IVR System Upgrade \$6,750
 Encumb: Meter Reading Mobile Management Software (1) \$18,188, and 3 1/2 Tn Utility Truck (1) \$144,609

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Bond Capital	Month	April
Fund/Department Number	623	Date Updated	5.10.16

	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%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	366	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	366	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	50,914	-	-	0%
Services	-	-	-	2,828	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	53,742	-	-	0%
Net	-	-	-	(53,376)	-	-	-
Cash Balance			-	129,162			

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

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

The purpose of this fund is to segregate the use of bond proceeds that are applied to the acquisition, construction and installation of certain additions, extension and improvements. Revenue bonds were issued in June 2012 with an aggregate principal of \$8,300,000. The cash proceeds were fully expended at July 14, 2015.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Customer Deposit	Month	April
Fund/Department Number	624	Date Updated	5.10.16

	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%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	8,400	1,291	5,187	3,011	-	3,213	62%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	8,400	1,291	5,187	3,011	-	3,213	62%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	8,400	1,291	3,218	2,156	-	5,182	38%
Total Expenditures	8,400	1,291	3,218	2,156	-	5,182	38%
Net	-	-	1,969	855	-	(1,969)	
Cash Balance			1,526,864	1,494,851			

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Sinking	Month	April
Fund/Department Number	625	Date Updated	5.10.16

	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%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	3,600	410	1,140	835	-	2,460	32%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	2,046,081	170,505	682,020	681,100	-	1,364,061	33%
Total Revenue	2,049,681	170,915	683,160	681,935	-	1,366,521	33%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	2,046,081	-	-	-	-	2,046,081	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	3,600	410	1,134	832	-	2,466	32%
Total Expenditures	2,049,681	410	1,134	832	-	2,048,547	0%
Net	-	170,505	682,026	681,103	-	(682,026)	
Cash Balance			686,431	685,758			

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Bond Reserve	Month	April
Fund/Department Number	626	Date Updated	5/16/2016

	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%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	9,500	1,380	5,523	2,351	-	3,977	58%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	9,500	1,380	5,523	2,351	-	3,977	58%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	9,500	-	2,050	7,374	-	7,450	22%
Total Expenditures	9,500	-	2,050	7,374	-	7,450	22%
Net	-	1,380	3,473	(5,023)	-	(3,473)	
Cash Balance			1,643,034	1,641,654			

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

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

The purpose of this fund is to ensure compliance with certain debt service bond covenants. Balance in fund is determined by debt service financing arrangements at bond issuance. The 2016 annual maximum reserve requirement is satisfied.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Reserve Operations & Maintenance	Month	April
Fund/Department Number	629	Date Updated	5.10.16

	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%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	10,000	2,091	7,891	4,348	-	2,109	79%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	165,166	-	227,461	150,228	-	(62,295)	138%
Total Revenue	175,166	2,091	235,352	154,576	-	(60,186)	134%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	10,000	2,091	4,986	3,145	-	5,014	50%
Total Expenditures	10,000	2,091	4,986	3,145	-	5,014	50%
Net	165,166	0	230,366	151,431	-	(65,200)	
Cash Balance			2,462,728	2,235,267			

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

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

The purpose of this fund is to hold cash reserves to serve as fiscal protection against the risk of revenue shortfalls, emergencies and other economic risks that may impact the Water Utility's ability to meet financial commitments. Investment earning income is greater than anticipated. The Cash Balance of this fund is equivalent to two months' worth of the annual operating expenditures in Fund 620, excluding transfers. A Budget Transfer Form A will be submitted to adjust Transfers Revenue.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Repair Insurance	Month	April
Fund/Department Number	640	Date Updated	5/16/2016

	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%
Charges for Services	561,225	51,987	207,088	204,150	-	354,137	37%
Interest Earnings	10,016	1,456	5,737	3,090	-	4,279	57%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	571,241	53,443	212,825	207,240	-	358,416	37%
Expenditures							
Personnel	188,900	11,719	47,077	58,824	-	141,823	25%
Supplies	41,569	357	9,954	7,427	6,896	24,720	41%
Services	290,487	39,464	103,114	101,868	41,204	146,169	50%
Debt Service	28,457	-	-	-	-	28,457	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	549,413	51,541	160,145	168,119	48,100	341,169	38%
Net	21,828	1,902	52,680	39,121	(48,100)	17,247	
Cash Balance			1,702,865	1,547,251			

Staffing			
Full Time	2.20	1.85	-
Part-Time /Seasonal/Temporary	-	-	-
Total	2.20	1.85	-

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Works Operations	Month	April
Fund/Department Number	641	Date Updated	5/16/2016

	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%
Charges for Services	36,538,600	3,168,384	12,290,629	11,304,061	-	24,247,971	34%
Interest Earnings	65,000	8,401	33,050	18,808	-	31,950	51%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	92,000	8,260	13,540	9,304	-	78,460	15%
Transfers In	16,000	3,885	8,796	5,144	-	7,204	55%
Total Revenue	36,711,600	3,188,930	12,346,015	11,337,316	-	24,365,585	34%
Expenditures							
Personnel	7,573,583	506,950	2,092,223	2,329,784	2,745	5,478,615	28%
Supplies	2,292,608	135,966	482,064	425,623	305,266	1,505,279	34%
Services	16,901,880	894,877	3,524,466	3,288,954	2,514,385	10,863,029	36%
Debt Service	678,685	622	216,735	159,304	2,759	459,191	32%
Capital	-	-	-	-	-	-	0%
Transfers Out	12,650,682	760,893	3,940,296	3,350,231	-	8,710,386	31%
Total Expenditures	40,097,438	2,299,307	10,255,783	9,553,897	2,825,155	27,016,501	33%
Net	(3,385,838)	889,622	2,090,232	1,783,420	(2,825,155)	(2,650,916)	
Cash Balance			10,825,961	10,722,127			

Staffing			
Full Time	93.24	91.01	91.01
Part-Time /Seasonal/Temporary	11.44	8.67	8.67
Total	104.68	99.68	99.68

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

This enterprise fund utilizes monthly fees received from residents and businesses to properly treat, transport, and dispose of generated sewage. Large encumbrances for supplies and services contribute to the higher percentage of budget used. Debt service payments are made in accordance with City amortization schedules.

Explain Significant Spending on Capital Projects Below:

Capital spending for Sewage works is shown in Fund 642.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Works Capital	Month	April
Fund/Department Number	642	Date Updated	5/2/2016

	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%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	45,000	6,773	28,878	7,548	-	16,122	64%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	2,487,000	-	-	-	-	2,487,000	0%
Total Revenue	2,532,000	6,773	28,878	7,548	-	2,503,122	1%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	17,112	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	7,631,946	130,215	969,467	473,590	4,185,674	2,476,805	68%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	7,631,946	130,215	969,467	490,702	4,185,674	2,476,805	68%
Net	(5,099,946)	(123,443)	(940,589)	(483,154)	(4,185,674)	26,317	
Cash Balance			7,795,762	3,268,568			

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

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

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

Explain Significant Spending on Capital Projects Below:

Year to Date totals spent include: Final payment on completed Eastgate Lift Station replacement \$34,647, Wastewater utility vehicle and plant maintenance equipment \$24,113, Wastewater Treatment Plant Primary Clarifier Rehab \$232,757, Wastewater Treatment Plant Secondary Improvements \$71,365 and Digesters #1 & #3 Clean and Rehab \$476,368.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Works Reserve Operations & Maint.	Month	April
Fund/Department Number	643	Date Updated	5/2/2016

	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%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	16,000	3,885	13,578	7,119	-	2,422	85%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	536,997	-	896,725	256,086	-	(359,728)	167%
Total Revenue	552,997	3,885	910,303	263,205	-	(357,306)	165%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	16,000	3,885	8,796	5,144	-	7,204	55%
Total Expenditures	16,000	3,885	8,796	5,144	-	7,204	55%
Net	536,997	-	901,507	258,061	-	(364,510)	
Cash Balance			4,575,374	3,678,649			

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

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

The purpose of this fund is to hold the equivalent of two months of Sewage Works (Sewers & Wastewater) budgeted operating expenses in reserve. A transfer was done in February to adjust the balance to stay in compliance.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Sinking	Month	April
Fund/Department Number	649	Date Updated	5/2/2016

	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%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	7,000	2,331	5,727	3,334	-	1,273	82%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	9,267,391	760,893	3,043,571	3,094,145	-	6,223,820	33%
Total Revenue	9,274,391	763,223	3,049,298	3,097,479	-	6,225,093	33%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	8,000	750	2,600	1,850	-	5,400	33%
Debt Service	9,266,298	-	-	-	-	9,266,298	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	9,274,298	750	2,600	1,850	-	9,271,698	0%
Net	93	762,473	3,046,698	3,095,629	-	(3,046,605)	
Cash Balance			3,851,439	3,885,965			

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Debt Service Reserve	Month	April
Fund/Department Number	653	Date Updated	5/17/2016

	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%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,300	586	1,223	-	-	77	94%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,300	586	1,223	-	-	77	94%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	1,300	586	1,223	-	-	77	
Cash Balance			4,106,846	7,286,832			

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Bond 2011	Month	April
Fund/Department Number	659	Date Updated	5/2/2016

	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%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	197	795	2,653	-	1,205	40%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,000	197	795	2,653	-	1,205	40%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	9,606	-	-	7,813	9,606	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	162,482	-	-	1,069,137	162,482	0	100%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	172,088	-	-	1,076,950	172,088	0	100%
Net	(170,088)	197	795	(1,074,297)	(172,088)	1,205	
Cash Balance			232,689	525,089			

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

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

This Sewage Works Revenue Bond closed in October of 2011. The remaining cash balance has been fully encumbered and is expected to be spent in 2016. The significant projects this bond has funded are listed below.

Explain Significant Spending on Capital Projects Below:

From issue late in 2011, this bond has funded numerous projects including Diamond Ave. Trunk Sewer, Phase II \$3.7 million, East Bank Sewer Separation, Phase II \$2.8 million, East Bank Sewer Separation, Phase III \$2.3 million, LaSalle School Area Sewer Separation, \$1.7 million, East Bank Sewer Separation, Phase III \$545,000, Southwood Sewer Separation, \$1,438,816, Diamond Ave. Trunk Sewer, Phase III \$248,000, St. Joseph River CSO Stabilization \$217,831, Secondary Clarifier Upgrade \$494,141, Wastewater Treatment Plant Digester Upgrade \$5,782,989.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Bond 2012	Month	April
Fund/Department Number	661	Date Updated	5/2/2016

	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%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	70,000	10,735	46,168	33,972	-	23,832	66%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	70,000	10,735	46,168	33,972	-	23,832	66%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	850,000	-	-	-	-	850,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	19,337,062	92,338	1,799,665	603,586	11,166,051	6,371,346	67%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	20,187,062	92,338	1,799,665	603,586	11,166,051	7,221,346	64%
Net	(20,117,062)	(81,603)	(1,753,497)	(569,614)	(11,166,051)	(7,197,513)	
Cash Balance			12,156,545	16,249,650			

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

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

Current year spending from this Bond has been for the CSO LTCP re-look \$313,349, East Bank Sewer Separation-Phase 5 \$18,484, WWTP Secondary Clarifier Modifications \$1,360,412, and WWTP Grit/Screening Improvements \$15,082.

Explain Significant Spending on Capital Projects Below:

Since issue through 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 \$574,681, Sewer Sensory Control Network \$193,609, Wastewater Treatment Plant Grit/Screening Improvements \$151,732, Secondary Clarifier Modifications \$1,698,807, CSO LTCP re-look \$1,626,327, and misc other \$2,070.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	2013A Cost of Issuance Fund	Month	April
Fund/Department Number	664	Date Updated	5/2/2016

	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%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	40	4	15	9	-	25	39%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	40	4	15	9	-	25	39%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	40	4	15	9	-	25	
Cash Balance			4,522	4,490			

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

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

This fund was set up to pay the issue costs related to the re-funding of the 2004 Sewer bond and 1998 SRF Loan. Those costs were paid in 2013. The remaining cash balance should be transferred to an appropriate fund, so this fund can be closed out.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	2015 Sewer Bond Issuance	Month	April
Fund/Department Number	666	Date Updated	5/2/2016

	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%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	130	6	90	-	-	40	70%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	130	6	90	-	-	40	70%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	2,500	-	2,500	-	-	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,500	-	2,500	-	-	-	100%
Net	(2,370)	6	(2,410)	-	-	40	
Cash Balance			6,681				

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

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

This fund was set up to pay the legal and financial accounting costs associated with the refunding of the 2006, 2007, and 2007B Sewer bonds. Most of those expenses were paid in December, 2015.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Century Center	Month	April
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Fund/Department Number	670	Date Updated	5/11/2016
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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	1,313,436	-	656,725	656,725	-	656,711	50%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	2,664,721	121,127	869,538	607,012	-	1,795,183	33%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	5,630	13	7,305	(32,565)	-	(1,675)	130%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,983,787	121,140	1,533,568	1,231,172	-	2,450,219	38%
Expenditures							
Personnel	2,249,773	158,622	656,049	629,350	-	1,593,724	29%
Supplies	473,779	31,503	183,096	138,081	-	290,683	39%
Services	1,154,774	96,052	403,672	440,236	-	751,102	35%
Debt Service	-	-	-	-	-	-	0%
Capital	14,722	-	-	-	-	14,722	0%
Transfers Out	79,390	-	-	-	-	79,390	0%
Total Expenditures	3,972,438	286,177	1,242,817	1,207,667	-	2,729,621	31%
Net	11,349	(165,037)	290,751	23,505	-	(279,402)	
Cash Balance			1,596,066	1,217,899			

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

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

SMG has assumed management of Century Center effective July 1, 2013. One of their contractual duties is to reduce the operating deficit in the fund. Covered by hotel/motel tax revenue which is received twice per year. The first installment was received in February 2015. Other income includes charges to large conferences for electric costs. Although charges for services are down, personnel expenditures are also down as they are controlling their costs. Also, charges for services will likely stay low as the Century Center is going to begin many energy savings construction projects which is putting many of their rooms out of inventory for months at a time. However, the energy savings and their efforts to become more "green" will likely help attract future business.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Century Center Capital	Month	April
Fund/Department Number	671	Date Updated	5/11/2016

	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%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	500	82	331	90	-	169	66%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	500	82	331	90	-	169	66%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	12,200	-	-	41,156	-	12,200	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	176,421	38,747	38,747	25,000	-	137,674	22%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	188,621	38,747	38,747	66,156	-	149,874	21%
Net	(188,121)	(38,666)	(38,416)	(66,066)	-	(149,705)	
Cash Balance			963,656	1,352,597			

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

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

SMG contributed a one time amount of \$575,000 to cover capital expenses in August 2013. The remainder of these funds have been appropriated for spending during 2015. \$25,000 was appropriated to help pay for the Wall of Fame in conjunction with the South Bend Alumni Association. \$50,000 was transferred out to the new fund 672 for bond payments on the Energy Savings Contract.

Explain Significant Spending on Capital Projects Below:

A Qualified Energy Conservation Bond was taken out in May 2015. Approximately \$192,000 will be used as a down payment on the construction contract, thus reducing the amount necessary to be funded by bond issuance. The actual bond payments will be made with hotel/motel funds through a new fund, Century Center Energy Conservation Debt Service, that was seeded with a \$50,000 transfer from this fund in May.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Century Center Energy Conservation Debt Svc	Month	April
Fund/Department Number	672	Date Updated	5/12/2016

	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%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	157,742	4	17	-	-	157,725	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	79,390	-	-	-	-	79,390	0%
Total Revenue	237,132	4	17	-	-	237,115	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	237,132	140,609	140,609	-	-	96,523	59%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	237,132	140,609	140,609	-	-	96,523	59%
Net	-	(140,605)	(140,592)	-	-	140,592	
Cash Balance			(90,560)				

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

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

A Qualified Energy Conservation Bond was taken out in May 2015. The \$50,000 was transferred from the capital fund to set up the fund for future bond payments.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Central Services	Month	April
Fund/Department Number	222	Date Updated	5/12/2016

	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%
Charges for Services	8,181,507	588,710	2,453,398	2,642,411	-	5,728,109	30%
Interest Earnings	3,240	896	3,831	2,597	-	(591)	118%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	49,890	3,579	7,906	32,306	-	41,984	16%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	8,234,637	593,185	2,465,135	2,677,314	-	5,769,502	30%
Expenditures							
Personnel	3,143,175	208,962	821,101	907,528	-	2,322,074	26%
Supplies	190,636	(6,647)	34,550	46,736	5,573	150,514	21%
Services	4,826,174	326,531	1,493,762	1,632,541	2,214,770	1,117,642	77%
Debt Service	16,475	-	1,325	3,038	3,969	11,181	32%
Capital	-	-	-	120,000	-	-	0%
Transfers Out	130,519	-	-	-	-	130,519	0%
Total Expenditures	8,306,979	528,846	2,350,737	2,709,842	2,224,312	3,731,930	55%
Net	(72,342)	64,339	114,398	(32,528)	(2,224,312)	2,037,572	
Cash Balance			1,476,731	1,504,225			

Staffing			
Full Time	42.00	37.00	37.00
Part-Time /Seasonal/Temporary	3.00	3.00	3.00
Total	45.00	40.00	40.00

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

The Central Services Division consists of six cost centers that provide a variety of services to other city departments, along with several local county, state and federal agencies. In Apr we had 1,399 vehicle repairs. Average Fuel prices for April is \$1.57 for Unleaded and \$1.58 for Diesel. Budgeted amount per gallon is \$3.20. The Radio Shop's project was the AVL installation of all new radios without loss of service to all departments. Equipment Services continues to purchase new vehicles with compressed natural gas or hybrids.

Sustainability Office expended on recycling bins. Due to slow hiring of replacement FTE, a temporary employee is working 20hrs/week. Job should be filled by June.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Central Services Capital	Month	April
Fund/Department Number	224	Date Updated	5/19/2016

	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%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	139	615	-	-	(615)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	130,519	-	-	-	-	130,519	0%
Total Revenue	130,519	139	615	-	-	129,904	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	20,000	-	-	-	-	20,000	0%
Services	60,019	-	-	-	-	60,019	0%
Debt Service	-	-	-	-	-	-	0%
Capital	225,565	-	23,369	-	151,696	50,500	78%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	305,584	-	23,369	-	151,696	130,519	57%
Net	(175,065)	139	(22,754)	-	(151,696)	(615)	
Cash Balance			164,166	-			

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

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

This is a new fund for 2015. Revenues are a transfer from Central Services.

Explain Significant Spending on Capital Projects Below:

Capital projects for 2015 including a roof replacement for the Equipment Services building (\$150,433), & Scanner/software for Inventory/fleet system for \$24,632 encumbrances were carried over to 2016. The 2016 Capital projects are: Radio tower repairs, new overhead door for garage, paving of lot, CNG compressor maintenance costs, inground hoists, new pressure washer.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Liability Insurance	Month	April
Fund/Department Number	226	Date Updated	5/12/2016

	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%
Charges for Services	2,223,483	189,268	741,160	407,589	-	1,482,323	33%
Interest Earnings	20,500	3,913	15,605	11,231	-	4,895	76%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	12,900	-	12,878	-	-	22	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,256,883	193,181	769,643	418,820	-	1,487,240	34%
Expenditures							
Personnel	250,135	16,023	64,029	82,512	-	186,106	26%
Supplies	30,734	803	3,704	11,892	6,554	20,476	33%
Services	2,839,479	40,688	425,090	907,257	80,025	2,334,364	18%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,120,348	57,515	492,823	1,001,660	86,579	2,540,946	19%
Net	(863,465)	135,667	276,821	(582,840)	(86,579)	(1,053,707)	
Cash Balance			4,802,026	5,097,234			

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

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

This internal service fund handles operations relating to business insurance and claims--property, liability, workers compensation, etc.--and the operation of the Safety and Risk Department. Revenues for this fund come from other City funds who pay a share proportionate to their expected expense. Personnel expenditures are for 2 Safety and Risk personnel and an attorney who processes claims for the City. The City has budgeted \$1 million in 2016 for expected liability claims, \$530,000 for excess coverage premiums for property insurance, and \$852,000 in expected workers compensation activities. Miscellaneous income is slightly over budget due to a higher than expected reimbursement from a worker's compensation claim. The revenue budget will be adjusted in March.

Explain Significant Spending on Capital Projects Below:

No capital expenditures are budgeted in 2016.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Take Home Vehicle Police	Month	April
Fund/Department Number	278	Date Updated	5/16/2016

	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%
Charges for Services	-	4,430	17,820	21,050	-	(17,820)	0%
Interest Earnings	4,000	565	2,224	1,069	-	1,776	56%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	60,400	4,430	17,820	21,050	-	42,580	30%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	64,400	9,425	37,864	43,169	-	26,536	59%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	10,000	-	53	-	-	9,947	1%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,000	-	53	-	-	9,947	1%
Net	54,400	9,425	37,811	43,169	-	16,589	
Cash Balance			679,284	559,181			

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

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

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

Explain Significant Spending on Capital Projects Below:

None

2016 City of South Bend Monthly Financial Report

Fund/Department Name	311 Call Center	Month	April
Fund/Department Number	279	Date Updated	5/11/2016

	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%
Charges for Services	499,358	39,849	157,788			341,570	32%
Interest Earnings						-	0%
Bond Proceeds						-	0%
Donations						-	0%
Other Income						-	0%
Transfers In						-	0%
Total Revenue	499,358	39,849	157,788	-	-	341,570	32%
Expenditures							
Personnel	459,575	35,423	146,140			313,435	32%
Supplies	5,300	-	1,174		620	3,507	34%
Services	34,482	4,246	10,475		3,909	20,098	42%
Debt Service						-	0%
Capital						-	0%
Transfers Out						-	0%
Total Expenditures	499,357	39,669	157,788	-	4,529	337,040	33%
Net	1	180	-	-	(4,529)	4,530	
Cash Balance							

Staffing		
Full Time	6.00	6.00
Part-Time /Seasonal/Temporary	2.00	2.00
Total	8.00	8.00

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

This internal service fund is new in 2016. Expenses in previous years were charged to the General Fund. The fund is used to track operational revenues and expenditures of the 311 Call Center. Revenues are charges for services to the City departments that are served by the Call Center. The Call Center is still growing, so revenues will increase as more departments are served. Expenditures are predominantly related to salaries and benefits for the Call Center employees.

Explain Significant Spending on Capital Projects Below:

No capital spending planned for 2016.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Self-Funded Employee Benefits	Month	April
Fund/Department Number	711	Date Updated	5/12/2016

	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%
Charges for Services	17,151,500	1,392,074	5,523,631	4,875,231	-	11,627,869	32%
Interest Earnings	23,345	4,278	16,209	8,898	-	7,136	69%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,500	140,236	140,992	19,399	-	(139,492)	9399%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	17,176,345	1,536,588	5,680,832	4,903,528	-	11,495,513	33%
Expenditures							
Personnel	4,316	-	-	3	-	4,316	0%
Supplies	17,875	1,392	5,789	1,041	18,041	(5,955)	133%
Services	1,415,949	19,123	535,813	271,186	689,756	190,380	87%
Insurance	15,940,750	1,261,965	4,755,340	4,278,469	33,535	11,151,875	30%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	17,378,890	1,282,480	5,296,942	4,550,699	741,332	11,340,616	35%
Net	(202,545)	254,108	383,890	352,829	(741,332)	154,897	
Cash Balance			4,752,958	4,409,816			

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

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

This fund handles expenses relating to insurance and claims relating to employees: medical, dental, life, flex spending, etc. For the last several years expenses have significantly exceeded revenues (charges to City Departments and employees) so our cash balance has been eroding. This is not sustainable in the long-term and we need to address this situation. For the 2015 Budget, we increased employer and employee contributions significantly, which has been helping, although we are falling short of our revenue targets. Fortunately, claims costs have been lower than expected. A new Employee Wellness Center was opened on January 18, 2016 which is set in place with the understanding that the City should see a drop in claims expenses over time. Other income of stop loss reimbursements was received in April. Supplies overage relates to Clinic supplies that were previously included as part of Anthem service expenditure. A budget adjustment will be processed in July.

Explain Significant Spending on Capital Projects Below:

None

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Unemployment Compensation	Month	April
Fund/Department Number	713	Date Updated	5/12/2016

	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%
Charges for Services	105,682	12,080	14,983	33,894	-	90,699	14%
Interest Earnings	1,600	223	913	489	-	687	57%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	107,282	12,303	15,896	34,382	-	91,386	15%
Expenditures							
Personnel	80,000	3,732	12,078	22,762	-	67,922	15%
Supplies	-	-	-	-	-	-	0%
Services	33,882	607	6,828	8,865	22,000	5,054	85%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	113,882	4,339	18,906	31,628	22,000	72,976	36%
Net	(6,600)	7,964	(3,010)	2,754	(22,000)	18,410	
Cash Balance			266,273	243,925			

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

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

This fund charges an allocation of 0.25% of payroll to most departments to cover the cost of unemployment claims paid. For the 2015 budget, all outplacement services will be paid through this account. These were paid through the General Fund in previous years, however, due to the nature of outplacement claims, the Unemployment Fund is a more appropriate place from which to pay the costs. The Unemployment Compensation Fund is classified as an Internal Service Fund for financial reporting. Claims continue to be lower than anticipated.

Explain Significant Spending on Capital Projects Below:

None

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Firefighters Pension	Month	April
Fund/Department Number	701	Date Updated	5/13/2016

	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	5,443,092	-	-	-	-	5,443,092	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,500	-	1,061	872	-	3,439	24%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	3,743	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,447,592	-	1,061	4,615	-	5,446,531	0%
Expenditures							
Personnel	5,457,693	524,688	1,757,640	1,765,627	-	3,700,053	32%
Supplies	200	-	13	-	-	187	7%
Services	6,950	158	3,556	284	-	3,394	51%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,464,843	524,845	1,761,210	1,765,911	-	3,703,633	32%
Net	(17,251)	(524,845)	(1,760,149)	(1,761,295)	-	1,742,898	
Cash Balance			(1,287,845)	(1,121,991)			

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

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

The Fire Pension fund receives State of Indiana pension relief payments in June and September to reimburse the City for actual pension costs paid and reported in the previous year. For 2015, the payments are expected to be \$2,603,546 by 1 July and again by 1 October, totaling \$5,207,092.

Explain Significant Spending on Capital Projects Below:

No capital expenditures are purchased through this account.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Police Pension	Month	April
Fund/Department Number	702	Date Updated	5/10/2016

	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	6,125,000	-	-	-	-	6,125,000	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,500	-	2,773	1,546	-	1,727	62%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	4,000	-	-	-	-	4,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,133,500	-	2,773	1,546	-	6,130,727	0%
Expenditures							
Personnel	6,789,198	519,922	2,213,277	2,155,121	-	4,575,921	33%
Supplies	800	-	-	-	-	800	0%
Services	7,400	97	3,388	195	-	4,012	46%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,797,398	520,019	2,216,665	2,155,316	-	4,580,733	33%
Net	(663,898)	(520,019)	(2,213,892)	(2,153,770)	-	1,549,994	
Cash Balance			(1,056,472)	(1,043,000)			

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

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

The Police Pension fund receives pension relief distributions from the State of Indiana to reimburse the City for pension costs paid and reported in the previous fiscal year. For 2016, the payments are expected to be \$3,062,500 by 1 July and again by 1 October, totaling \$6,125,000.

Explain Significant Spending on Capital Projects Below:

No capital expenditures are paid from this fund.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	City Cemetery	Month	April
Fund/Department Number	730	Date Updated	5/11/2016

	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%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	150	24	98	58	-	52	65%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	150	24	98	58	-	52	65%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	20,000	-	-	-	-	20,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	20,000	-	-	-	-	20,000	0%
Net	(19,850)	24	98	58	-	(19,948)	
Cash Balance			28,640	28,435			

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

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

This fund is designated for expenses specifically for the City Cemetery. Revenues were originally derived from the sale of cemetery plots and burial expenses. There are few sites available for sale and most plots are occupied, resulting in little burial activity.

Explain Significant Spending on Capital Projects Below:

Spending this year will concentrate on repairing headstones and completing the GIS survey of the cemetery and its occupants.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	River West Development Area (Airport TIF)	Month	April
Fund/Department Number	324	Date Updated	5/17/2016

	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	16,723,300	-	-	-	-	16,723,300	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	396,000	198,500	198,500	292,000	-	197,500	50%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	14,061	-	-	0%
Interest Earnings	413,706	24,394	107,131	74,423	-	306,575	26%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,692,858	31,761	139,178	1,572,613	-	1,553,680	8%
Transfers In	11,000	2,356	5,890	4,956,063	-	5,110	54%
Total Revenue	19,236,864	257,011	450,699	6,909,160	-	18,786,165	2%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	4,433,680	93,457	202,642	1,097,557	1,030,782	3,200,256	28%
Debt Service	6,217,896	198,500	2,815,449	3,545,642	-	3,402,447	45%
Capital	20,850,501	262,692	4,804,157	1,641,163	6,767,477	9,278,867	55%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	31,502,077	554,649	7,822,247	6,284,363	7,798,259	15,881,571	50%
Net	(12,265,213)	(297,638)	(7,371,549)	624,797	(7,798,259)	2,904,595	
Cash Balance			25,356,849	32,009,138			

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

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

Explain Significant Spending on Capital Projects Below:

In 2015, the major projects were: the Ameriplex lease, Bartlett Roundabout, Ignition Park infrastructure and Multi-tenant building, LaSalle Hotel, ND/GE Turbo Project, Nello, Noble Energy, Western Avenue Improvements, Patel Hotel, and Studebaker Environmental and Renaissance District. Thus far in 2016, major expenditures (other than debt service) include: \$1.1M for Ignition Park Infrastructure; \$365K for LaSalle Hotel; \$200K for Safe Routes to School @ Harrison School; \$830K for Advanced Center for Cancer Care; \$225K for Lippert; \$1.2 for Nello.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Tax Incremental Financing (TIF) - Downtown	Month	April
Fund/Department Number	420	Date Updated	5/17/2016

	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%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	-	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	4,088,473	-	-	0%
Total Expenditures	-	-	-	4,088,473	-	-	0%
Net	-	-	-	(4,088,473)	-	-	
Cash Balance	-						

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

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

In 2015 SBCDA is eliminated and all funds were distributed between Fund 324 River West and Fund 429 River East. This is the result of the TIF realignment.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - West Washington	Month	April
Fund/Department Number	422	Date Updated	5/17/2016

	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%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	15,500	1,278	5,143	2,355	-	10,357	33%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	435,500	1,278	5,143	2,355	-	430,357	1%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	43,166	2,195	9,022	30,294	8,144	26,000	40%
Debt Service	-	-	-	-	-	-	0%
Capital	1,360,200	-	-	-	300,000	1,060,200	22%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,403,366	2,195	9,022	30,294	308,144	1,086,200	23%
Net	(967,866)	(917)	(3,879)	(27,939)	(308,144)	(655,843)	
Cash Balance			1,502,946	1,167,810			

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

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

Major Projects committed thus far in 2016 are: City Cemetery Project.

Explain Significant Spending on Capital Projects Below:

Major projects committed thus far in 2016 are: City Cemetery Project. Other TIF eligible development projects for this TIF area will be determined by department staff and the Mayor's office as the year progresses.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Redevelopment Retail & Leighton Plaza	Month	April
Fund/Department Number	425	Date Updated	5/17/2016

	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%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,706	140	566	241	-	1,140	33%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	170,997	3,571	38,872	62,364	-	132,125	23%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	172,703	3,711	39,438	62,605	-	133,265	23%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	8,742	148	1,296	3,510	-	7,446	15%
Services	151,664	7,856	22,694	42,371	-	128,970	15%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	160,406	8,004	23,990	45,881	-	136,416	15%
Net	12,297	(4,293)	15,448	16,724	-	(3,151)	
Cash Balance			224,264	189,251			

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

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

Operations under outside contract with Bradley Co.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - Central Medical Service Area	Month	April
Fund/Department Number	426	Date Updated	5/17/2016

	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%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	-	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	2,294,533	-	-	0%
Total Expenditures	-	-	-	2,294,533	-	-	0%
Net	-	-	-	(2,294,533)	-	-	-
Cash Balance	-						

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

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

In 2015 Central Medical Service Area is eliminated and all funds were distributed to Fund 324 River West. This is the result of the TIF realignment.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	River East Development Area (NE Dev TIF)	Month	April
Fund/Department Number	429	Date Updated	5/17/2016

	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	2,750,000	-	-	-	-	2,750,000	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	57,000	6,361	25,756	10,571	-	31,244	45%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	19,357	-	-	0%
Transfers In	-	-	-	1,430,965	-	-	0%
Total Revenue	2,807,000	6,361	25,756	1,460,894	-	2,781,244	1%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	83,573	-	30,950	51,381	52,622	1	100%
Debt Service	-	-	-	-	-	-	0%
Capital	8,251,586	-	66,897	82,866	4,413,919	3,770,770	54%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	8,335,159	-	97,847	134,247	4,466,541	3,770,771	55%
Net	(5,528,159)	6,361	(72,092)	1,326,647	(4,466,541)	(989,526)	
Cash Balance			7,489,040	5,883,126			

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

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

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

Explain Significant Spending on Capital Projects Below:

Projects committed to in 2015 include: 5 Points Utility Study, Hill Street Improvements and the NW Corner of Hill & Colfax.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - Southside Development #1	Month	April
Fund/Department Number	430	Date Updated	5/17/2016

	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%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	33,000	5,017	20,554	9,303	-	12,446	62%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,433,000	5,017	20,554	9,303	-	2,412,446	1%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	528,454	(122,928)	171,532	117,630	116,922	240,000	55%
Debt Service	-	-	-	-	-	-	0%
Capital	6,883,361	124,518	127,083	443,483	4,226,719	2,529,559	63%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	7,411,815	1,590	298,615	561,113	4,343,640	2,769,560	63%
Net	(4,978,815)	3,427	(278,060)	(551,810)	(4,343,640)	(357,114)	
Cash Balance			5,817,318	4,405,481			

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

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

Explain Significant Spending on Capital Projects Below:

Projects committed to in 2015 include: Chippewa Improvements, Fellows Street Corridor, Ireland & Miami Area Improvements, Ireland Road Acquisition Services, Main-Lafayette Crossover Connector and Safe Routes to School (Perley). The major project in 2016 is the construction of the Chippewa Roundabout.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - Douglas Road	Month	April
Fund/Department Number	435	Date Updated	5/17/2016

	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	320,000	-	-	-	-	320,000	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	750	10	327	261	-	423	44%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	320,750	10	327	261	-	320,423	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	13,012	-	-	-	4,200	8,812	32%
Debt Service	341,188	-	140,000	169,620	-	201,188	41%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	354,200	-	140,000	169,620	4,200	210,000	41%
Net	(33,450)	10	(139,673)	(169,359)	(4,200)	110,423	
Cash Balance			11,993	52,072			

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

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

The Douglas Road TIF was established to develop the road and area near Brown Mackie College near the South Bend-Mishawaka border. The fund borrowed money from the City of Mishawaka (\$1,086,550) and Major Moves Fund 412 (\$1,000,000) to finance initial construction. The fund uses TIF tax revenue to repay the loans. During February 2015 the amounts due Mishawaka were paid in full and the amount due to Major Moves was \$787,402. Payments will now be accelerated on the Major Moves loan in order to pay it off early as well.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	River East Residential (NE Res TIF)	Month	April
Fund/Department Number	436	Date Updated	5/17/2016

	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	2,948,923	-	-	-	-	2,948,923	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	210,999	-	210,999	-	-	(0)	100%
Interest Earnings	2,500	-	2,109	1,571	-	391	84%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,162,422	-	213,108	1,571	-	2,949,314	7%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	61,818	-	-	-	-	61,818	0%
Debt Service	3,368,182	-	1,684,089	1,710,589	-	1,684,093	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,430,000	-	1,684,089	1,710,589	-	1,745,911	49%
Net	(267,578)	-	(1,470,981)	(1,709,018)	-	1,203,403	
Cash Balance			149,037	(3,515)			

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

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

Debt Service is related to the Eddy Street Commons Project--payment on the ESC Bonds and reimbursement to Major Moves fund for project costs.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Redevelopment General	Month	April
Fund/Department Number	433	Date Updated	5/17/2016

	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%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	152	7	30	20	-	122	20%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	152	7	30	20	-	122	20%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	4,500	-	-	-	-	4,500	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	4,500	-	-	-	-	4,500	0%
Net	(4,348)	7	30	20	-	(4,378)	
Cash Balance			8,732	10,111			

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

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

This fund's sole expenditure is for general legal fees for DCI based on an engagement letter

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Certified Technology Park	Month	April
Fund/Department Number	439	Date Updated	5/17/2016

	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%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	14,637	1,935	7,821	10,184	-	6,816	53%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	14,637	1,935	7,821	10,184	-	6,816	53%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	319	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	2,692,913	-	142,913	405,000	-	2,550,000	5%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,692,913	-	142,913	405,319	-	2,550,000	5%
Net	(2,678,276)	1,935	(135,091)	(395,134)	-	(2,543,185)	
Cash Balance			2,138,215	4,625,426			

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

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

Explain Significant Spending on Capital Projects Below:

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

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Airport Urban Enterprise Zone	Month	April
Fund/Department Number	454	Date Updated	5/17/2016

	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%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	3,900	323	1,301	766	-	2,599	33%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,900	323	1,301	766	-	2,599	33%
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)	323	1,301	766	-	(47,401)	
Cash Balance			380,922	378,207			

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Blackthorn Operations	Month	April
Fund/Department Number	619	Date Updated	4/13/2016

	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%
Charges for Services	-	-	-	119,238	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	119,238	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	181,258	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	181,258	-	-	0%
Net	-	-	-	(62,019)	-	-	-
Cash Balance				19,911			

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

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

The course has been sold to a private owner. The sale was completed in February 2015.

Explain Significant Spending on Capital Projects Below:

Equipment payments

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Redevelopment Bond - Airport Taxable	Month	April
Fund/Department Number	315	Date Updated	5/17/2016

	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%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,000	882	3,556	2,106	-	1,444	71%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,000	882	3,556	2,106	-	1,444	71%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	5,000	882	2,205	1,506	-	2,795	44%
Total Expenditures	5,000	882	2,205	1,506	-	2,795	44%
Net	-	-	1,351	599	-	(1,351)	
Cash Balance			1,038,904	1,038,904			

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Coveleski Debt Service Reserve	Month	April
Fund/Department Number	317	Date Updated	5/17/2016

	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%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,800	432	1,741	1,024	-	59	97%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,800	432	1,741	1,024	-	59	97%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	1,800	432	1,741	1,024	-	59	
Cash Balance			509,560	505,927			

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

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

Debt service reserve fund. The fund is at the proper level per the bond financial advisor, Crowe Horwath. No additional transfers-in are needed. Any interest variations due to City policy on investments and increase in cash available to earn interest.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Redevelopment Bond - Palais Royale	Month	April
Fund/Department Number	328	Date Updated	5/17/2016

	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%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	6,000	1,474	5,941	3,518	-	59	99%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,000	1,474	5,941	3,518	-	59	99%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	6,000	1,474	3,684	2,517	-	2,316	61%
Total Expenditures	6,000	1,474	3,684	2,517	-	2,316	61%
Net	-	-	2,257	1,002	-	(2,257)	
Cash Balance			1,735,840	1,735,840			

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - Southside Development #3	Month	April
Fund/Department Number	432	Date Updated	5/17/2016

	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%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	25,000	4,202	17,545	11,564	-	7,455	70%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	25,000	4,202	17,545	11,564	-	7,455	70%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,000	-	-	201,724	-	1,000	0%
Debt Service	489,503	-	365,835	357,545	-	123,668	75%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	490,503	-	365,835	559,269	-	124,668	75%
Net	(465,503)	4,202	(348,290)	(547,706)	-	(117,213)	
Cash Balance			4,954,106	5,955,149			

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

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

The purpose of this fund is to pay debt service. We will not be requesting additional funds from the TIF. The first opportunity to pay off the bond will be February 2017. The plan is to payoff the bond at that time along with the prepayment penalty. \$201,724 payment in 2015 is return of prior year taxes to St. Joseph County.

Explain Significant Spending on Capital Projects Below: