



Period Ending: **May 31, 2016**

Issued By: **Administration/Finance**

City of South Bend

Monthly Departmental Financial Report

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Distribution

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Chief of Staff
South Bend Common Council
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Deputy City Controller
City Finance Director
Senior Budget Analyst
Department Heads
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May 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 May 31, 2016, total revenue for the year was \$84,824,673, 30% of estimated revenue. As of May 31, 2015 total revenue received was \$82,419,084 within the same funds. Property taxes are received in June and December 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 May 31, 2016, total expenditures were \$106,928,862 and outstanding encumbrances were \$50,654,935, a total of \$157,583,797 which represents 43% 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 29% of the amended expenditure budget at the end of the period. Total expenditures were \$113,368,621 as of May 31, 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.

In May the City received a one-time special distribution from the state for local option income tax (LOIT) totaling \$5.6 million dollars. The state stipulated that 75% was to be used for infrastructure improvements and 25% could be used for any governmental purpose. The state also instructed that cities set up Fund 257 – LOIT Special Distribution to account for the funds. The City has done so and Fund 257 was seeded with \$4,217,549 in May with the remainder deposited into the Rainy Day Fund. The expenditure budget for this fund will be set up within the next couple of months. The City has also decided to start accounting for other state-funded programs in this fund and so its revenue budget was increased by \$650,000 in anticipation of reimbursements from INDOT.

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 Cecil Eastman, Director of Financial Services Code Enforcement at 574-235-9317.

City of South Bend
Monthly Department Financial Report
REVENUE SUMMARY
May 31, 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	1,191,362	5,148,568	5,283,840	1,092,415	10%
Special Revenue							
	102 Rainy Day	1,445,850	1,410,597	1,440,393	20,220	5,457	100%
	103 Excess Levy	20	-	7	5	13	37%
	201 Parks & Recreation	11,179,799	309,942	993,953	941,286	10,185,846	9%
	202 Motor Vehicle Highway	9,200,662	551,533	4,656,499	4,488,862	4,544,163	51%
	203 Recreation Nonreverting	1,448,565	83,304	465,968	430,352	982,597	32%
	209 Studebaker-Oliver Reverting Grants	587,250	600	46,653	57,106	540,597	8%
	210 Economic Development State Grants	2,699,880	18,003	805,930	747	1,893,950	30%
	211 Department of Community Investment (DCI)	2,651,425	17,109	1,307,011	1,108,199	1,344,414	49%
	212 Dept of Community Investment Grants	3,944,900	151,233	776,235	896,076	3,168,665	20%
	216 Police State Seizures	36,000	118	16,677	1,246	19,323	46%
	217 Gift, Donation, Bequest	185,800	381	1,036	3,246	184,764	1%
	218 Police Curfew Violations	1,000	20	149	41	851	15%
	219 Unsafe Building	985,240	55,310	528,042	-	457,198	54%
	220 Law Enforcement Continuing Education	218,000	17,576	119,436	153,231	98,564	55%
	227 Loss Recovery	7,660	530	3,933	41,676	3,727	51%
	244 Emergency Phone System	-	-	-	19	-	0%
	249 Public Safety LOIT	6,797,160	566,310	2,832,326	2,696,788	3,964,834	42%
	251 Local Roads & Streets	1,628,200	92,992	781,489	488,670	846,712	48%
	257 LOIT Special Distribution	4,867,550	4,217,549	4,217,549	-	650,001	87%
	258 Human Rights Federal Grant	165,040	411	140,059	25,064	24,981	85%
	271 Eastrace Waterway	30	1	5	12	25	18%
	273 Morris PAC / Palais Royale Marketing	18,250	1,426	6,827	3,276	11,423	37%
	280 Police Block Grants	20	2	15	9	5	76%
	281 Economic Develop. Commission-Revenue Bonds	150	15	109	64	41	72%
	289 HAZMAT	10,000	17	127	13,866	9,873	1%
	291 Indiana River Rescue	45,200	21,664	53,504	21,834	(8,304)	118%
	292 Police Grants	-	-	-	56,946	-	0%
	294 Regional Police Academy	22,500	797	18,911	20,654	3,589	84%
	295 COPS MORE Grant	92,000	652	33,535	36,278	58,465	36%
	299 Police Federal Drug Enforcement	162,000	112	552	64,159	161,448	0%
	404 County Option Income Tax	10,370,484	837,567	4,359,991	4,090,202	6,010,493	42%
	408 Economic Development Income Tax	10,159,262	805,261	4,541,857	4,270,375	5,617,405	45%
	410 Urban Development Action Grant	175,827	265	2,281	241,961	173,546	1%
	655 Project Relief	437,290	37,403	187,004	184,536	250,286	43%
	705 Police K-9 Unit	2,020	2	15	508	2,005	1%
Special Revenue Total		69,545,034	9,198,701	28,338,078	20,357,515	41,206,956	41%
City Debt Service							
	313 Football Hall of Fame Debt Service	1,383,212	9,343	46,715	21,323	1,336,497	3%
City Debt Service Total		1,383,212	9,343	46,715	21,323	1,336,497	3%
Capital Project							
	377 Professional Sports Development	711,518	110,670	439,598	365,360	271,920	62%
	401 Coveleski Stadium Capital	15,200	33	292	95	14,908	2%
	403 Zoo Endowment	200	27	197	115	4	98%
	405 Park Nonreverting Capital	162,500	1,154	4,387	7,609	158,113	3%
	406 Cumulative Capital Development	526,737	4,648	24,075	22,936	502,662	5%
	407 Cumulative Capital Improvement	435,700	151	151,188	348	284,512	35%
	412 Major Moves Construction	1,111,733	58,775	716,568	376,659	395,165	64%
	416 Morris Performing Arts Center Capital	103,000	20,552	41,383	31,778	61,617	40%
	434 Community Revitalization Enhancement District	-	57	271	136	(271)	0%
	450 Palais Royale Historic Preservation	17,450	1,153	4,560	4,783	12,890	26%
	677 Football Hall of Fame Capital	53,809	271	50,676	1,293	3,133	94%
Capital Project Total		3,137,847	197,492	1,433,193	811,111	1,704,654	46%
Enterprise							
	287 Emergency Medical Services Capital	2,075,500	2,041	1,319,900	397,059	755,600	64%
	288 Emergency Medical Services Operating	5,085,012	388,068	2,372,479	1,916,663	2,712,533	47%
	600 Consolidated Building Fund	3,517,968	122,312	1,118,975	1,437,718	2,398,993	32%
	601 Parking Garages	1,064,671	100,046	448,357	409,655	616,314	42%
	610 Solid Waste Operations	5,623,574	472,529	2,250,808	2,220,732	3,372,766	40%
	611 Solid Waste Capital	925,397	160	562,237	284,052	363,160	61%
	620 Water Works Operations	14,604,116	1,132,352	5,532,677	5,373,904	9,071,439	38%
	622 Water Works Capital	15,000	1,573	11,446	7,242	3,554	76%
	623 Water Works Bond Capital	-	-	-	407	-	0%
	624 Water Works Customer Deposit	8,400	830	6,016	3,474	2,384	72%
	625 Water Works Sinking	2,049,681	170,870	854,030	852,412	1,195,651	42%
	626 Water Works Bond Reserve	9,500	877	6,405	2,351	3,095	67%
	629 Water Works Reserve Operations & Maintenance	175,166	1,341	236,694	155,271	(61,528)	135%
	640 Sewer Repair Insurance	571,241	52,682	265,507	257,548	305,734	46%
	641 Sewage Works Operations	36,711,600	3,279,755	15,625,770	14,318,008	21,085,830	43%
	642 Sewage Works Capital	2,532,000	4,288	33,166	4,008,563	2,498,834	1%

City of South Bend
Monthly Department Financial Report
REVENUE SUMMARY
May 31, 2016

Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
	643 Sewage Works Reserve Operations & Maint.	552,997	2,492	912,795	264,348	(359,798)	165%
	649 Sewage Sinking	9,274,391	762,852	3,812,149	3,872,150	5,462,242	41%
	653 Sewage Debt Service Reserve	1,300	524	1,746	-	(446)	134%
	659 Sewer Bond 2011	2,000	127	922	2,827	1,078	46%
	661 Sewer Bond 2012	70,000	6,661	52,828	39,033	17,172	75%
	664 2013A Cost of Issuance Fund	40	2	18	10	22	45%
	666 2015 Sewer Bond Issuance	130	4	94	-	36	72%
	670 Century Center	3,983,787	265,287	1,798,856	1,400,629	2,184,931	45%
	671 Century Center Capital	500	82	413	164	87	83%
	672 Century Center Energy Conservation Debt Svc	237,418	107,725	107,742	50,000	129,676	45%
Enterprise Total		89,091,389	6,875,479	37,332,028	37,274,219	51,759,361	42%
Internal Service							
	222 Central Services	8,234,637	633,048	3,098,183	3,296,541	5,136,454	38%
	224 Central Services Capital	130,519	89	705	-	129,814	1%
	226 Liability Insurance	2,256,883	185,876	955,519	519,763	1,301,364	42%
	278 Take Home Vehicle Police	64,400	9,108	46,972	52,521	17,428	73%
	279 311 Call Center	499,358	40,281	198,069	-	301,290	40%
	711 Self-Funded Employee Benefits	17,176,345	1,406,479	7,087,312	6,104,451	10,089,033	41%
	713 Unemployment Compensation	107,282	12,190	28,086	42,931	79,196	26%
Internal Service Total		28,469,424	2,287,071	11,414,845	10,016,206	17,054,579	40%
Trust & Agency							
	701 Firefighters Pension	5,447,592	-	1,061	4,615	5,446,531	0%
	702 Police Pension	6,133,500	-	2,773	1,546	6,130,727	0%
	730 City Cemetery	150	16	113	66	37	76%
Trust & Agency Total		11,581,242	16	3,947	6,228	11,577,295	0%
City Funds Total		257,066,289	19,759,462	83,717,375	73,770,442	125,731,756	33%
Redevelopment Commission Controlled Funds							
Tax Increment Financing							
	324 River West Development Area (Airport TIF)	19,236,864	285,004	735,703	6,946,240	18,501,161	4%
	422 TIF - West Washington	435,500	819	5,962	2,719	429,538	1%
	425 Redevelopment Retail & Leighton Plaza	172,703	15,392	54,830	71,583	117,873	32%
	429 River East Development Area (NE Dev TIF)	2,807,000	4,077	29,832	1,462,724	2,777,168	1%
	430 TIF - Southside Development #1	2,433,000	3,168	23,722	10,674	2,409,278	1%
	435 TIF - Douglas Road	320,750	7	334	278	320,416	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	308,467	1,063,491	8,495,789	27,504,748	4%
Redevelopment							
	433 Redevelopment General	152	5	35	24	117	23%
	439 Certified Technology Park	14,637	1,174	8,996	11,742	5,641	61%
	454 Airport Urban Enterprise Zone	3,900	207	1,509	883	2,391	39%
	619 Blackthorn Operations	-	-	-	119,297	-	0%
Redevelopment Total		18,689	1,386	10,539	131,946	8,150	56%
Debt Service							
	315 Redevelopment Bond - Airport Taxable	5,000	566	4,122	2,429	878	82%
	317 Coveleski Debt Service Reserve	1,800	277	2,018	1,181	(218)	112%
	328 Redevelopment Bond - Palais Royale	6,000	945	6,887	4,058	(887)	115%
	432 TIF - Southside Development #3	25,000	2,697	20,242	13,239	4,758	81%
Debt Service Total		37,800	4,485	33,268	20,906	4,532	88%
Redevelopment Commission Controlled Funds Total		28,624,728	314,339	1,107,299	8,648,641	27,517,429	4%
Grand Total		285,691,017	20,073,801	84,824,673	82,419,084	153,249,186	30%

City of South Bend
Monthly Department Financial Report
EXPENDITURE SUMMARY
May 31, 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	48,335	255,702	290,327	133	494,049	34%
101-0104 311 Call Center	5,933	-	3,810	204,324	2,123	-	100%
101-0201 City Clerk	443,475	32,713	159,709	142,972	28,380	255,386	42%
101-0301 Common Council	522,735	32,488	192,130	248,422	76,843	253,762	51%
101-0302 WNIT Contract	43,000	-	43,000	43,000	-	-	100%
101-0401 Administration & Finance	2,227,488	153,924	679,266	752,011	35,856	1,512,365	32%
101-0404 Morris Performing Arts Center	1,129,897	89,432	414,661	415,508	53,078	662,158	41%
101-0405 Palais Royale	498,438	37,155	190,599	178,851	47,385	260,454	48%
101-0501 Legal Department	1,036,772	77,517	385,121	381,053	17,004	634,647	39%
101-0602 Engineering	1,225,137	85,036	407,533	372,400	122,904	694,700	43%
101-0801 Police Department	26,399,474	1,928,032	9,391,700	10,147,286	127,412	16,880,362	36%
101-0802 Communications Center	1,479,012	123,251	616,255	778,300	862,757	-	100%
101-0901 Fire Department	18,210,989	1,471,613	7,217,144	7,889,395	233,619	10,760,226	41%
101-0905 Fire LOIT 2013	-	-	-	411	-	-	0%
101-1008 Human Rights	371,226	23,375	136,194	159,544	5,923	229,109	38%
101-1201 Code Enforcement	202,164	-	202,164	(710)	-	(0)	100%
General Fund Total	54,545,623	4,102,871	20,294,988	22,003,096	1,613,417	32,637,218	40%
Special Revenue							
103 Excess Levy	3,688	-	3,648	-	-	40	99%
201 Parks & Recreation	11,248,697	861,122	4,225,021	4,352,272	471,065	6,409,053	42%
202 Motor Vehicle Highway	10,977,409	721,136	3,629,225	3,585,215	257,908	7,090,276	35%
203 Recreation Nonreverting	1,459,754	144,795	368,288	344,169	141,331	950,135	35%
209 Studebaker-Oliver Reverting Grants	1,683,250	27,101	69,373	34,562	413,877	1,200,000	29%
210 Economic Development State Grants	2,522,519	-	1,494,282	430,203	599,011	429,226	83%
211 Department of Community Investment (DCI)	2,687,313	207,513	939,794	986,169	39,562	1,707,956	36%
212 Dept of Community Investment Grants	7,356,963	74,785	724,680	1,215,173	3,015,528	3,616,755	51%
216 Police State Seizures	36,000	-	-	-	-	36,000	0%
217 Gift, Donation, Bequest	362,500	-	-	81,093	-	362,500	0%
218 Police Curfew Violations	1,000	-	-	-	-	1,000	0%
219 Unsafe Building	926,497	108,516	283,589	-	311,405	331,503	64%
220 Law Enforcement Continuing Education	743,508	22,588	99,915	126,405	63,265	580,228	22%
227 Loss Recovery	480,311	-	23,216	2,254,417	107,095	350,000	27%
249 Public Safety LOIT	6,600,626	519,490	2,548,369	2,818,828	-	4,052,257	39%
251 Local Roads & Streets	2,242,944	109,173	439,671	161,834	567,832	1,235,441	45%
258 Human Rights Federal Grant	221,838	20,577	68,760	81,403	9,394	143,685	35%
271 Eastrace Waterway	-	-	-	2,098	-	-	0%
273 Morris PAC / Palais Royale Marketing	18,878	2,457	2,457	2,454	-	16,422	13%
289 HAZMAT	10,000	-	1,170	21,542	-	8,830	12%
291 Indiana River Rescue	95,300	6,280	12,672	44,790	6,799	75,829	20%
292 Police Grants	55,373	1,000	31,964	15,296	23,409	-	100%
294 Regional Police Academy	22,500	632	2,199	24,793	-	20,301	10%
295 COPS MORE Grant	102,245	16,748	27,937	27,501	10,575	63,733	38%
299 Police Federal Drug Enforcement	168,965	-	12,042	56,324	-	156,923	7%
404 County Option Income Tax	15,191,448	842,370	5,553,922	4,267,399	1,869,960	7,767,566	49%
408 Economic Development Income Tax	10,560,181	80,832	3,626,285	3,688,180	637,724	6,296,172	40%
410 Urban Development Action Grant	238,173	-	146,068	146,068	-	92,106	61%
655 Project Releaf	528,358	2,928	401,529	49,477	-	126,829	76%
705 Police K-9 Unit	2,020	-	-	970	-	2,020	0%
Special Revenue Total	76,548,258	3,770,043	24,736,074	24,818,634	8,545,740	43,122,787	43%
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	46,292	52,334	21,619	48,340	167,659	38%
406 Cumulative Capital Development	526,737	135,726	304,922	304,922	-	221,815	58%
407 Cumulative Capital Improvement	365,907	-	184,125	183,750	-	181,782	50%
412 Major Moves Construction	2,385,033	146,498	532,138	800,073	559,659	1,293,236	46%
416 Morris Performing Arts Center Capital	78,923	315	18,225	25,958	2,789	57,909	27%
434 Community Revitalization Enhancement District	-	-	-	3,897	-	-	0%
677 Football Hall of Fame Capital	84,801	3,043	32,831	26,740	3,864	48,106	43%
Capital Project Total	4,569,786	331,875	1,619,662	1,848,531	614,652	2,335,472	49%
Enterprise							
287 Emergency Medical Services Capital	2,727,611	432,134	585,053	35,728	10,660	2,131,898	22%
288 Emergency Medical Services Operating	6,140,643	529,369	2,212,268	1,255,887	48,341	3,880,034	37%
600 Consolidated Building Fund	3,524,477	246,520	1,251,693	1,284,660	126,188	2,146,596	39%
601 Parking Garages	1,393,469	57,510	348,404	408,158	497,713	547,352	61%
610 Solid Waste Operations	5,597,412	380,928	2,110,420	2,160,456	448,093	3,038,899	46%
611 Solid Waste Capital	925,197	20,064	366,205	318,816	717	558,274	40%
620 Water Works Operations	17,047,657	1,253,846	6,061,075	5,821,985	869,758	10,116,824	41%

City of South Bend
Monthly Department Financial Report
EXPENDITURE SUMMARY
May 31, 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	86,334	162,797	652,250	21%
623 Water Works Bond Capital	-	-	-	53,743	-	-	0%
624 Water Works Customer Deposit	8,400	830	4,048	2,619	-	4,352	48%
625 Water Works Sinking	2,049,681	365	1,499	1,035	-	2,048,182	0%
626 Water Works Bond Reserve	9,500	-	2,050	7,374	-	7,450	22%
629 Water Works Reserve Operations & Maintenc	10,000	1,341	6,327	3,840	-	3,673	63%
640 Sewer Repair Insurance	549,413	60,773	220,918	223,647	25,957	302,538	45%
641 Sewage Works Operations	40,097,438	2,561,181	12,816,963	15,761,774	2,657,874	24,622,601	39%
642 Sewage Works Capital	7,631,946	126,925	1,096,392	772,690	4,058,749	2,476,805	68%
643 Sewage Works Reserve Operations & Maint.	16,000	2,492	11,288	6,287	-	4,712	71%
649 Sewage Sinking	9,274,298	1,145,856	1,148,456	303,119	-	8,125,842	12%
659 Sewer Bond 2011	172,088	-	-	1,085,357	162,482	9,606	94%
661 Sewer Bond 2012	20,187,062	284,179	2,083,844	906,245	10,875,581	7,227,637	64%
666 2015 Sewer Bond Issuance	2,500	-	2,500	-	-	-	100%
670 Century Center	3,972,438	370,652	1,613,469	1,548,163	-	2,358,969	41%
671 Century Center Capital	188,621	-	38,747	116,156	-	149,874	21%
672 Century Center Energy Conservation Debt Svc	237,132	-	140,609	-	-	96,523	59%
Enterprise Total	122,584,780	7,474,965	32,128,978	32,164,073	19,944,909	70,510,892	42%
Internal Service							
222 Central Services	8,306,979	634,188	2,984,925	3,246,998	1,877,730	3,444,324	59%
224 Central Services Capital	305,584	112,077	135,447	-	52,418	117,720	61%
226 Liability Insurance	3,120,348	171,540	664,363	1,178,398	73,982	2,382,003	24%
278 Take Home Vehicle Police	10,000	-	53	-	-	9,947	1%
279 311 Call Center	499,357	40,281	198,068	-	2,625	298,663	40%
711 Self-Funded Employee Benefits	17,378,890	1,326,426	6,623,368	5,691,633	492,584	10,262,937	41%
713 Unemployment Compensation	113,882	10,387	29,293	42,416	15,400	69,189	39%
Internal Service Total	29,735,040	2,294,900	10,635,518	10,159,444	2,514,740	16,584,783	44%
Trust & Agency							
701 Firefighters Pension	5,464,843	414,902	2,176,111	2,198,675	-	3,288,732	40%
702 Police Pension	6,797,398	520,015	2,736,679	2,678,491	-	4,060,719	40%
730 City Cemetery	20,000	-	-	-	-	20,000	0%
Trust & Agency Total	12,282,241	934,917	4,912,790	4,877,166	-	7,369,451	40%
City Funds Total	301,533,743	18,909,571	94,964,011	96,506,944	33,233,458	173,192,617	43%
Redevelopment Commission Controlled Funds							
Tax Increment Financing							
324 River West Development Area (Airport TIF)	44,502,077	907,744	8,729,992	6,555,668	8,882,182	26,889,904	40%
420 Tax Incremental Financing (TIF) - Downtown	-	-	-	4,088,473	-	-	0%
422 TIF - West Washington	1,403,366	1,350	10,372	30,294	306,794	1,086,200	23%
425 Redevelopment Retail & Leighton Plaza	160,406	6,436	30,426	52,831	-	129,980	19%
426 TIF - Central Medical Service Area	-	-	-	2,294,533	-	-	0%
429 River East Development Area (NE Dev TIF)	8,335,159	35,949	133,796	138,947	4,430,592	3,770,771	55%
430 TIF - Southside Development #1	7,411,815	421,414	720,028	572,082	3,797,709	2,894,078	61%
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	1,711,589	-	1,745,911	49%
Tax Increment Financing Total	65,597,023	1,372,892	11,448,703	15,614,037	17,421,477	36,726,843	44%
Redevelopment							
433 Redevelopment General	4,500	-	-	-	-	4,500	0%
439 Certified Technology Park	2,692,913	-	142,913	502,001	-	2,550,000	5%
454 Airport Urban Enterprise Zone	50,000	-	-	-	-	50,000	0%
619 Blackthorn Operations	-	-	-	181,484	-	-	0%
Redevelopment Total	2,747,413	-	142,913	683,485	-	2,604,500	5%
Debt Service							
315 Redevelopment Bond - Airport Taxable	14,000	566	2,771	1,829	-	11,229	20%
328 Redevelopment Bond - Palais Royale	15,000	945	4,630	3,056	-	10,370	31%
432 TIF - Southside Development #3	490,503	-	365,835	559,269	-	124,668	75%
Debt Service Total	519,503	1,511	373,236	564,154	-	146,267	72%
Redevelopment Commission Controlled Funds Total	68,863,939	1,374,403	11,964,851	16,861,676	17,421,477	39,477,611	43%
Grand Total	370,397,682	20,283,974	106,928,862	113,368,621	50,654,935	212,670,228	43%

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Mayor's Office	Month	May
Fund/Department Number	101-0101	Date Updated	6/15/2016

	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	48,335	255,292	290,227	-	493,991	34%
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	-	410	50	-	190	68%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	749,883	48,335	255,702	290,327	-	494,181	34%
Expenditures							
Personnel	685,492	43,949	226,916	271,500	-	458,576	33%
Supplies	3,662	70	792	5,034	119	2,752	25%
Services	60,139	4,169	27,700	13,096	14	32,425	46%
Debt Service	590	147	294	697	-	296	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	749,883	48,335	255,702	290,327	133	494,049	34%
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	May
Fund/Department Number	101-0104	Date Updated	6/15/2016

	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	-	3,810	204,324	-	(1,585)	171%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,933	-	3,810	204,324	-	2,123	64%
Expenditures							
Personnel	-	-	-	180,326	-	-	0%
Supplies	2,350	-	1,629	1,518	721	-	100%
Services	3,583	-	2,181	22,480	1,402	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,933	-	3,810	204,324	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	May
Fund/Department Number	101-0201	Date Updated	6/15/2016

	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	32,713	159,709	142,972	-	283,766	36%
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	32,713	159,709	142,972	-	283,766	36%
Expenditures							
Personnel	332,855	23,656	124,903	128,366	-	207,952	38%
Supplies	7,582	822	4,703	761	486	2,393	68%
Services	103,038	8,235	30,103	13,845	27,894	45,041	56%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	443,475	32,713	159,709	142,972	28,380	255,386	42%
Net	-	-	-	-	(28,380)	28,380	
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/Variations 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	May
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Fund/Department Number	101-0301	Date Updated	6/15/2016
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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/Non-Dept Revenue	522,485	32,488	192,130	248,074	-	330,355	37%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	250	-	-	148	-	250	0%
Other Income	-	-	-	200	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	522,735	32,488	192,130	248,422	-	330,605	37%
Expenditures							
Personnel	279,671	22,809	110,754	87,236	25,751	143,165	49%
Supplies	8,936	94	5,589	665	742	2,605	71%
Services	234,128	9,584	75,786	160,521	50,350	107,992	54%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	522,735	32,488	192,130	248,422	76,843	253,762	51%
Net	-	-	-	-	(76,843)	76,843	
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/Variiances Below:

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	WNIT Contract	Month	May
Fund/Department Number	101-0302	Date Updated	6/15/2016

	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	May
Fund/Department Number	101-0401	Date Updated	6/15/2016

	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	153,924	665,719	751,455	-	1,548,171	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	13,598	-	13,548	556	-	50	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,227,488	153,924	679,266	752,011	-	1,548,222	30%
Expenditures							
Personnel	1,978,924	119,398	596,802	690,048	-	1,382,122	30%
Supplies	42,034	2,202	7,704	13,798	5,724	28,606	32%
Services	201,358	32,116	72,640	46,878	30,132	98,586	51%
Debt Service	5,172	209	2,121	1,286	-	3,051	41%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,227,488	153,924	679,266	752,011	35,856	1,512,365	32%
Net	-	-	-	-	(35,856)	35,856	
Cash Balance	-						

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variances 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	May
Fund/Department Number	101-0404	Date Updated	6/14/2016

	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	(56,002)	9,600	126,831	-	170,297	5%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	943,000	144,176	402,858	285,994	-	540,142	43%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	7,000	1,259	2,203	2,683	-	4,797	31%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,129,897	89,432	414,661	415,508	-	715,236	37%
Expenditures							
Personnel	823,612	60,993	291,621	298,394	100	531,891	35%
Supplies	22,698	1,630	4,401	8,145	9,602	8,694	62%
Services	283,587	26,810	118,639	108,969	5,498	159,451	44%
Debt Service	-	-	-	-	37,878	(37,878)	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,129,897	89,432	414,661	415,508	53,078	662,158	41%
Net	-	-	-	-	(53,078)	53,078	
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	May
Fund/Department Number	101-0405	Date Updated	6/14/2016

	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	(6,370)	101,653	77,411	-	25,389	58%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	301,572	40,581	84,050	95,289	-	217,522	28%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	22,440	2,944	4,896	6,151	-	17,544	22%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	498,438	37,155	190,599	178,851	-	260,454	38%
Expenditures							
Personnel	244,557	20,698	103,447	101,007	-	141,110	42%
Supplies	28,855	783	8,809	3,090	3,054	16,992	41%
Services	225,026	15,675	78,342	74,193	44,331	102,353	55%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	562	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	498,438	37,155	190,599	178,851	47,385	260,454	48%
Net	-	-	-	-	(47,385)	-	
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/Variations 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	May
Fund/Department Number	101-0501	Date Updated	6/15/2016

	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	77,517	347,403	362,430	-	639,369	35%
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	18,623	-	12,281	75%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,036,772	77,517	385,121	381,053	-	651,651	37%
Expenditures							
Personnel	984,630	73,238	366,388	361,030	-	618,242	37%
Supplies	3,712	-	551	3,118	878	2,284	38%
Services	47,158	3,961	17,547	16,270	16,126	13,485	71%
Debt Service	1,272	318	635	635	-	637	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,036,772	77,517	385,121	381,053	17,004	634,647	39%
Net	-	-	-	-	(17,004)	17,004	
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	May
Fund/Department Number	101-0602	Date Updated	6/15/2016

	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	83,670	372,123	370,769	-	718,565	34%
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	1,366	35,410	1,632	-	99,039	26%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,225,137	85,036	407,533	372,400	-	817,604	33%
Expenditures							
Personnel	776,239	48,401	244,296	246,472	260	531,683	32%
Supplies	66,447	5,338	44,001	17,777	4,689	17,757	73%
Services	358,063	28,005	109,824	102,905	116,659	131,580	63%
Debt Service	24,388	3,292	9,412	5,246	1,296	13,680	44%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,225,137	85,036	407,533	372,400	122,904	694,700	43%
Net	-	-	-	-	(122,904)	122,904	
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/Variiances Below:

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

\$4K in encumbrance for Supplies is for the continued remodeling of the Engineering offices. \$116K in encumbrance for Services include \$73K 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	May
Fund/Department Number	101-0801	Date Updated	6/15/2016

	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	1,906,694	9,249,851	10,067,703	-	16,811,923	35%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	25	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	7,500	-	-	-	-	7,500	0%
Other Income	330,200	21,338	141,849	79,558	-	188,351	43%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	26,399,474	1,928,032	9,391,700	10,147,286	-	17,007,774	36%
Expenditures							
Personnel	23,573,968	1,709,568	8,455,590	8,973,439	-	15,118,378	36%
Supplies	346,456	46,621	136,379	185,684	35,060	175,017	49%
Services	2,471,050	171,407	797,105	985,352	92,352	1,581,593	36%
Debt Service	8,000	436	2,626	2,811	-	5,374	33%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	26,399,474	1,928,032	9,391,700	10,147,286	127,412	16,880,362	36%
Net	-	-	-	-	(127,412)	127,412	
Cash Balance	-						

Staffing			
Full Time	268.00	259.00	259.00
Part-Time /Seasonal/Temporary	60.00	25.00	25.00
Total	328.00	284.00	284.00

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 ten payrolls paid through May 2016 compared to eleven through May 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	May
Fund/Department Number	101-0802	Date Updated	6/15/2016

	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	616,255	778,300	-	862,757	42%
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	616,255	778,300	-	862,757	42%
Expenditures							
Personnel	-	-	-	135,150	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,479,012	123,251	616,255	643,150	862,757	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,479,012	123,251	616,255	778,300	862,757	-	100%
Net	-	-	-	-	(862,757)	862,757	
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	May
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Fund/Department Number	101-0901	Date Updated	6/15/2016
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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/Non-Dept Revenue	18,198,989	1,471,364	7,205,516	7,760,710		10,993,473	40%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	6,000	249	1,593	124,313	-	4,407	27%
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	1,471,613	7,217,144	7,889,395	-	10,993,845	40%
Expenditures							
Personnel	16,320,838	1,269,448	6,386,471	7,305,734	132,402	9,801,965	40%
Supplies	387,643	46,992	126,529	57,795	32,081	229,033	41%
Services	1,502,508	155,173	704,144	525,867	69,136	729,228	51%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	18,210,989	1,471,613	7,217,144	7,889,395	233,619	10,760,226	41%
Net	-	-	-	-	(233,619)	233,619	
Cash Balance	-						

Staffing		
Full Time	181.00	169.00
Part-Time /Seasonal/Temporary	-	-
Total	181.00	169.00

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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	May
Fund/Department Number	101-1008	Date Updated	6/14/2016

	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	23,375	136,194	159,544	-	235,032	37%
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	23,375	136,194	159,544	-	235,032	37%
Expenditures							
Personnel	298,643	22,134	112,952	119,897	-	185,691	38%
Supplies	1,546	30	377	572	500	669	57%
Services	71,037	1,211	22,865	28,667	5,423	42,750	40%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	10,407	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	371,226	23,375	136,194	159,544	5,923	229,109	38%
Net	-	-	-	-	(5,923)	5,923	
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	May
Fund/Department Number	101-1201	Date Updated	6/15/2016

	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	(710)	-	(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	(710)	-	(0)	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	(710)	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	202,164	-	202,164	-	-	(0)	100%
Total Expenditures	202,164	-	202,164	(710)	-	(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	May
Fund/Department Number	102	Date Updated	6/14/2016

	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	1,405,850	1,405,850	1,405,850	-	-	0	100%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	40,000	4,748	34,543	20,220	-	5,457	86%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,445,850	1,410,597	1,440,393	20,220	-	5,457	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	1,445,850	1,410,597	1,440,393	20,220	-	5,457	
Cash Balance			10,132,500	8,662,408			

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

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

This month, the City received a one-time special distribution in the amount of \$1,405,580 per SEA 67. This refers to a county's trust account maintained under the former local income tax laws. Per the new section, the State Budget Agency will make a one-time special distribution to each county having a positive balance in the county's trust account as of December 31, 2014. 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	May
Fund/Department Number	103	Date Updated	6/14/2016

	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	5	-	13	37%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	20	-	7	5	-	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)	5	-	(27)	
Cash Balance			25	3,653			

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	May
Fund/Department Number	201	Date Updated	6/13/2016

	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	7,487,000	-	-	-	-	7,487,000	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	1,581,265	77,189	385,945	368,681	-	1,195,320	24%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,946,740	209,619	530,754	496,154	-	1,415,987	27%
Interest Earnings	10,000	812	15,183	5,234	-	(5,183)	152%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	154,794	22,323	62,071	71,216	-	92,723	40%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	11,179,799	309,942	993,953	941,286	-	10,185,846	9%
Expenditures							
Personnel	7,222,560	545,000	2,540,093	2,572,795	6,105	4,676,362	35%
Supplies	1,139,754	142,828	384,244	430,420	265,954	489,556	57%
Services	2,572,061	171,305	1,181,696	1,251,183	199,006	1,191,358	54%
Debt Service	178,822	1,989	118,989	97,874	-	59,833	67%
Capital	50,000	-	-	-	-	50,000	0%
Transfers Out	85,500	-	-	-	-	85,500	0%
Total Expenditures	11,248,697	861,122	4,225,021	4,352,272	471,065	6,552,610	42%
Net	(68,898)	(551,180)	(3,231,069)	(3,410,986)	(471,065)	3,633,236	
Cash Balance			710,069	114,005			

Staffing			
Full Time	90.00	89.00	89.00
Part-Time /Seasonal/Temporary	na	167.00	167.00
Total	90.00	256.00	256.00

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	May
Fund/Department Number	202	Date Updated	6/14/2016

	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	545,281	2,486,248	2,636,254	-	2,613,752	49%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	366,433	2,132	118,593	143,437	-	247,840	32%
Interest Earnings	27,879	2,940	21,351	9,093	-	6,528	77%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	3,350	1,180	3,808	23,578	-	(458)	114%
Transfers In	3,703,000	-	2,026,500	1,676,500	-	1,676,500	55%
Total Revenue	9,200,662	551,533	4,656,499	4,488,862	-	4,544,163	51%
Expenditures							
Personnel	4,411,058	269,865	1,507,659	1,596,966	2,248	2,901,151	34%
Supplies	2,628,660	81,481	772,619	866,831	239,241	1,616,800	38%
Services	3,170,906	297,110	1,055,368	893,346	16,419	2,099,119	34%
Debt Service	677,327	72,681	254,121	188,615	-	423,206	38%
Capital	89,458	-	39,458	39,458	-	50,000	44%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,977,409	721,136	3,629,225	3,585,215	257,908	7,090,276	35%
Net	(1,776,747)	(169,603)	1,027,275	903,647	(257,908)	(2,546,114)	
Cash Balance			6,204,715	4,780,872			

Staffing			
Full Time	52.91	44.41	
Part-Time /Seasonal/Temporary	3.14	3.14	
Total	56.05	47.55	-

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

Information included for Streets, Traffic & Lighting, and Curb & Sidewalk. The Street Department is currently working 6 Operators short. We are conducting interviews and hope to have the positions filled within the next few weeks.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Recreation Nonreverting	Month	May
Fund/Department Number	203	Date Updated	6/15/2016

	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	82,782	462,491	395,640	-	970,074	32%
Interest Earnings	6,000	522	3,442	1,979	-	2,558	57%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	10,000	-	36	32,733	-	9,964	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,448,565	83,304	465,968	430,352	-	982,597	32%
Expenditures							
Personnel	655,619	26,540	135,675	162,215	-	519,944	21%
Supplies	307,068	30,650	64,702	87,159	75,298	167,068	46%
Services	497,067	87,605	167,912	91,245	43,033	286,123	42%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	23,000	(23,000)	0%
Transfers Out	-	-	-	3,550	-	-	0%
Total Expenditures	1,459,754	144,795	368,288	344,169	141,331	950,135	35%
Net	(11,189)	(61,491)	97,680	86,183	(141,331)	32,462	
Cash Balance			919,723	900,095			

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	May
Fund/Department Number	209	Date Updated	6/14/2016

	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	-	42,272	54,562	-	440,978	9%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,000	600	4,381	2,545	-	(381)	110%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	100,000	-	-	-	-	100,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	587,250	600	46,653	57,106	-	540,597	8%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,683,250	27,101	69,373	34,562	413,877	1,200,000	29%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,683,250	27,101	69,373	34,562	413,877	1,200,000	29%
Net	(1,096,000)	(26,502)	(22,721)	22,545	(413,877)	(659,402)	
Cash Balance			1,084,480	1,109,010			

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	May
Fund/Department Number	210	Date Updated	6/14/2016

	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	-	-	1,856,480	29%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	11,725	2,729	5,607	747	-	6,118	48%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	63,994	15,274	32,642	-	-	31,352	51%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,699,880	18,003	805,930	747	-	1,893,950	30%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,250,508	-	617,809	12,200	257,481	375,218	70%
Debt Service	72,011	-	18,003	18,003	-	54,008	25%
Capital	1,200,000	-	858,470	400,000	341,530	-	100%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,522,519	-	1,494,282	430,203	599,011	429,226	83%
Net	177,361	18,003	(688,352)	(429,456)	(599,011)	1,464,724	
Cash Balance			(527,996)	(100,023)			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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. We have applied for \$800,000 in reimbursements from the state and are looking for receipt in June or July.

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	May
Fund/Department Number	211	Date Updated	6/14/2016

	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	14,297	194,255	117,074	-	54,745	78%
Grants/Intergovernmental	419,287	2,000	120,805	1,951	-	298,482	29%
Charges for Services	2,000	130	165	430	-	1,835	8%
Interest Earnings	10,000	682	4,863	2,483	-	5,137	49%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	3,000	-	2,604	2,442	-	396	87%
Transfers In	1,968,138	-	984,319	983,819	-	983,819	50%
Total Revenue	2,651,425	17,109	1,307,011	1,108,199	-	1,344,414	49%
Expenditures							
Personnel	2,161,561	135,925	746,228	799,345	-	1,415,333	35%
Supplies	25,318	2,100	7,138	15,341	2,692	15,488	39%
Services	463,434	69,488	186,428	171,482	36,870	240,136	48%
Debt Service	-	-	-	-	-	-	0%
Capital	37,000	-	-	-	-	37,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,687,313	207,513	939,794	986,169	39,562	1,707,956	36%
Net	(35,888)	(190,404)	367,217	122,030	(39,562)	(363,542)	
Cash Balance			1,489,509	1,196,249			

Staffing			
Full Time	25.00	23.00	23.00
Part-Time /Seasonal/Temporary	-	-	-
Total	25.00	23.00	23.00

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. One position filled at the end of May. Search continues for the other two---Business Analyst and Executive Director.

Explain Significant Spending on Capital Projects Below:

Will be buying a new van for property inspection work.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Dept of Community Investment Grants	Month	May
Fund/Department Number	212	Date Updated	6/14/2016

	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	149,776	765,105	699,849	-	2,263,147	25%
Charges for Services	1,000	20	70	280	-	930	7%
Interest Earnings	2,000	94	1,025	1,091	-	975	51%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	913,648	1,342	10,035	194,857	-	903,613	1%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,944,900	151,233	776,235	896,076	-	3,168,665	20%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Grants	7,356,963	74,785	724,180	1,215,173	3,015,528	3,617,255	51%
Transfers Out	-	-	500	-	-	(500)	0%
Total Expenditures	7,356,963	74,785	724,680	1,215,173	3,015,528	3,616,755	51%
Net	(3,412,063)	76,448	51,555	(319,097)	(3,015,528)	(448,090)	
Cash Balance			603,972	471,243			

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	May
Fund/Department Number	216	Date Updated	6/15/2016

	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	-	15,847	810	-	19,153	45%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,000	118	830	436	-	170	83%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	36,000	118	16,677	1,246	-	19,323	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	-	118	16,677	1,246	-	(16,677)	
Cash Balance			216,416	188,677			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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	May
Fund/Department Number	217	Date Updated	6/15/2016

	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	36	258	291	-	542	32%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	185,000	345	778	2,955	-	184,222	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	185,800	381	1,036	3,246	-	184,764	1%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	12,500	-	-	-	-	12,500	0%
Services	350,000	-	-	81,093	-	350,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	362,500	-	-	81,093	-	362,500	0%
Net	(176,700)	381	1,036	(77,848)	-	(177,736)	
Cash Balance			65,910	60,091			

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

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

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

Explain Significant Spending on Capital Projects Below:

None

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Police Curfew Violations	Month	May
Fund/Department Number	218	Date Updated	6/15/2016

	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	13	100	13	-	800	11%
Interest Earnings	100	7	49	28	-	51	49%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,000	20	149	41	-	851	15%
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	-	20	149	41	-	(149)	
Cash Balance			12,387	12,046			

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	May
Fund/Department Number	219	Date Updated	6/15/2016

	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	55,310	187,609	-	-	42,391	82%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	755,240	-	340,433	-	-	414,807	45%
Total Revenue	985,240	55,310	528,042	-	-	457,198	54%
Expenditures							
Personnel	260,769	30,186	102,708	-	-	158,061	39%
Supplies	41,149	727	5,565	-	1,233	34,350	17%
Services	624,579	77,604	175,315	-	310,172	139,092	78%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	926,497	108,516	283,589	-	311,405	331,503	64%
Net	58,743	(53,207)	244,453	-	(311,405)	125,695	
Cash Balance			253,444	-			

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	May
Fund/Department Number	220	Date Updated	6/15/2016

	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	16,807	98,881	94,057	-	101,119	49%
Interest Earnings	5,000	496	3,603	2,257	-	1,397	72%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	-	-	-	2,000	0%
Other Income	11,000	273	16,952	7,798	-	(5,952)	154%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	218,000	17,576	119,436	153,231	-	98,564	55%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	285,508	8,922	10,982	23,817	63,265	211,261	26%
Services	458,000	13,666	88,933	102,588	-	369,067	19%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	743,508	22,588	99,915	126,405	63,265	580,328	22%
Net	(525,508)	(5,012)	19,521	26,826	(63,265)	(481,764)	
Cash Balance			909,787	988,108			

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	May
Fund/Department Number	227	Date Updated	6/15/2016

	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	530	3,933	12,676	-	3,727	51%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	29,000	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	7,660	530	3,933	41,676	-	3,727	51%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	422,302	-	20,016	1,816,395	52,286	350,000	17%
Debt Service	-	-	-	-	-	-	0%
Capital	58,009	-	3,200	438,022	54,809	-	100%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	480,311	-	23,216	2,254,417	107,095	350,000	27%
Net	(472,651)	530	(19,283)	(2,212,741)	(107,095)	(346,273)	
Cash Balance			973,966	3,651,152			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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	May
Fund/Department Number	244	Date Updated	6/15/2016

	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	May
Fund/Department Number	249	Date Updated	6/15/2016

	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	2,829,650	2,694,246	-	3,961,510	42%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	6,000	380	2,676	2,529	-	3,324	45%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	13	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,797,160	566,310	2,832,326	2,696,788	-	3,964,834	42%
Expenditures							
Personnel	6,600,626	519,490	2,548,369	2,818,828	-	4,052,257	39%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,600,626	519,490	2,548,369	2,818,828	-	4,052,257	39%
Net	196,534	46,820	283,958	(122,040)	-	(87,424)	
Cash Balance			925,892	1,168,383			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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	May
Fund/Department Number	251	Date Updated	6/15/2016

	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	91,323	466,486	462,294	-	601,514	44%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	9,000	1,669	11,516	6,001	-	(2,516)	128%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	551,200	-	303,486	20,375	-	247,714	55%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,628,200	92,992	781,489	488,670	-	846,712	48%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	469,668	-	-	-	-	469,668	0%
Services	412,369	47,898	183,351	11,000	48,845	180,174	56%
Debt Service	-	-	-	-	-	-	0%
Capital	1,360,907	61,275	256,321	150,834	518,987	585,599	57%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,242,944	109,173	439,671	161,834	567,832	1,235,441	45%
Net	(614,744)	(16,181)	341,817	326,836	(567,832)	(388,729)	
Cash Balance			3,070,562	2,771,283			

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 \$519K in encumbrance includes \$101K for Bendix Dr. (Lathrop to Toll Road), \$114K for the Boland Trail, \$161K for Safe Routes to School (Coquillard, Harrison, Perley and Lincoln schools) and \$143K for Olive St. at Sample design.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Excess Welfare Distribution	Month	May
Fund/Department Number	252	Date Updated	6/14/2016

	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	May
Fund/Department Number	257	Date Updated	6/15/2016

	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	4,217,550	4,217,549	4,217,549	-	-	1	100%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	650,000	-	-	-	-	650,000	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,867,550	4,217,549	4,217,549	-	-	650,001	87%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	4,867,550	4,217,549	4,217,549	-	-	650,001	
Cash Balance			4,217,549	-			

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	May
Fund/Department Number	258	Date Updated	6/14/2016

	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	6,667	-	24,000	83%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	241	1,596	1,020	-	404	80%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	18,040	170	17,463	17,377	-	577	97%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	165,040	411	140,059	25,064	-	24,981	85%
Expenditures							
Personnel	122,817	9,386	46,835	48,466	-	75,982	38%
Supplies	2,300	-	629	168	1,171	500	78%
Services	96,721	11,191	21,296	32,769	8,222	67,203	31%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	221,838	20,577	68,760	81,403	9,394	143,685	35%
Net	(56,798)	(20,166)	71,299	(56,339)	(9,394)	(118,704)	
Cash Balance			496,696	473,914			

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	May
Fund/Department Number	271	Date Updated	6/15/2016

	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	12	-	25	18%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	30	1	5	12	-	25	18%
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	(2,086)	-	25	
Cash Balance			1,340	3,227			

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Morris PAC / Palais Royale Marketing	Month	May
Fund/Department Number	273	Date Updated	6/14/2016

	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	1,407	6,702	3,213	-	11,298	37%
Interest Earnings	250	19	125	63	-	125	50%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	18,250	1,426	6,827	3,276	-	11,423	37%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	18,878	2,457	2,457	2,454	-	16,422	13%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	18,878	2,457	2,457	2,454	-	16,422	13%
Net	(628)	(1,030)	4,371	822	-	(4,999)	
Cash Balance			34,722	27,535			

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	May
Fund/Department Number	280	Date Updated	6/15/2016

	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	2	15	9	-	5	76%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	20	2	15	9	-	5	76%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	20	2	15	9	-	5	
Cash Balance			3,865	3,837			

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	May
Fund/Department Number	281	Date Updated	6/14/2016

	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	15	109	64	-	41	72%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	150	15	109	64	-	41	72%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	150	15	109	64	-	41	
Cash Balance			27,471	27,268			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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	May
Fund/Department Number	289	Date Updated	6/15/2016

	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	-	17	127	79	-	(127)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	10,000	17	127	13,866	-	9,873	1%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	10,000	-	1,170	21,542	-	8,830	12%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,000	-	1,170	21,542	-	8,830	12%
Net	-	17	(1,043)	(7,676)	-	1,043	
Cash Balance			31,019	31,953			

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	May
Fund/Department Number	291	Date Updated	6/15/2016

	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	21,600	53,100	21,600	-	(8,100)	118%
Interest Earnings	200	64	404	234	-	(204)	202%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	45,200	21,664	53,504	21,834	-	(8,304)	118%
Expenditures							
Personnel	15,500	231	1,154	923	-	14,346	7%
Supplies	10,800	3,463	4,350	644	561	5,889	45%
Services	69,000	2,586	7,168	22,226	6,238	55,594	19%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	20,997	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	95,300	6,280	12,672	44,790	6,799	75,829	20%
Net	(50,100)	15,384	40,832	(22,956)	(6,799)	(84,133)	
Cash Balance			136,277	82,444			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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	May
Fund/Department Number	292	Date Updated	6/15/2016

	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	1,000	31,964	15,296	23,409	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	55,373	1,000	31,964	15,296	23,409	-	100%
Net	(55,373)	(1,000)	(31,964)	41,650	(23,409)	-	
Cash Balance			89,232	137,058			

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Regional Police Academy	Month	May
Fund/Department Number	294	Date Updated	6/15/2016

	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	750	18,600	20,488	-	1,400	93%
Interest Earnings	500	47	311	166	-	189	62%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,000	-	-	-	-	2,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	22,500	797	18,911	20,654	-	3,589	84%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	1,500	-	100	777	-	1,400	7%
Services	21,000	632	2,099	24,016	-	18,901	10%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	22,500	632	2,199	24,793	-	20,301	10%
Net	-	165	16,712	(4,139)	-	(16,712)	
Cash Balance			86,930	64,143			

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	May
Fund/Department Number	295	Date Updated	6/15/2016

	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	72	496	223	-	4	99%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	3,250	-	-	-	-	3,250	0%
Other Income	34,500	580	25,720	15,090	-	8,780	75%
Transfers In	-	-	-	20,965	-	-	0%
Total Revenue	92,000	652	33,535	36,278	-	58,465	36%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	57,245	-	4,010	25,719	10,245	42,990	25%
Services	45,000	16,748	23,927	1,782	330	20,743	54%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	102,245	16,748	27,937	27,501	10,575	63,733	38%
Net	(10,245)	(16,096)	5,598	8,777	(10,575)	(5,268)	
Cash Balance			127,156	115,011			

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	May
Fund/Department Number	299	Date Updated	6/15/2016

	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	-	-	63,744	-	160,000	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,000	112	552	415	-	448	55%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,000	-	-	-	-	1,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	162,000	112	552	64,159	-	161,448	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	61,965	-	6,965	34,161	-	55,000	11%
Services	62,000	-	1,290	15,943	-	60,710	2%
Debt Service	-	-	-	-	-	-	0%
Capital	45,000	-	3,787	6,220	-	41,213	8%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	168,965	-	12,042	56,324	-	156,923	7%
Net	(6,965)	112	(11,490)	7,835	-	4,525	
Cash Balance			241,261	353,376			

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	May	
Fund/Department Number	404				Date Updated	6/15/2016	
	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	3,939,175	3,691,630	-	5,514,848	42%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	95,000	6,064	45,710	34,159	-	49,290	48%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	821,461	43,667	375,105	364,413	-	446,356	46%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	10,370,484	837,567	4,359,991	4,090,202	-	6,010,493	42%
Expenditures							
Personnel	419,439	49,999	210,971	128,321	-	208,468	50%
Supplies	1,595,825	24,737	280,119	357,708	42,101	1,273,605	20%
Services	8,507,844	760,482	2,932,531	2,016,685	1,571,673	4,003,640	53%
Debt Service	2,588,970	7,150	1,371,116	988,758	-	1,217,854	53%
Capital	579,370	-	9,183	25,928	256,187	314,000	46%
Transfers Out	1,500,000	-	750,000	750,000	-	750,000	50%
Total Expenditures	15,191,448	842,370	5,553,922	4,267,399	1,869,960	7,767,566	49%
Net	(4,820,964)	(4,803)	(1,193,931)	(177,197)	(1,869,960)	(1,757,073)	
Cash Balance			10,891,357	14,774,184			
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:							
<p>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.</p>							
Explain Significant Spending on Capital Projects Below:							
<p>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.</p>							

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Economic Development Income Tax	Month	May
Fund/Department Number	408	Date Updated	6/15/2016

	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	3,997,751	3,742,449	-	5,596,851	42%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	504,660	-	504,660	504,660	-	-	100%
Interest Earnings	60,000	5,711	39,178	23,184	-	20,822	65%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	268	82	-	(268)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	10,159,262	805,261	4,541,857	4,270,375	-	5,617,405	45%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	140	140	-	-	(140)	0%
Services	2,604,237	49,016	417,089	670,307	637,724	1,549,425	41%
Debt Service	1,274,662	31,676	630,323	438,568	-	644,339	49%
Capital	197,500	-	2,628	3,200	-	194,872	1%
Transfers Out	6,483,782	-	2,576,105	2,576,105	-	3,907,677	40%
Total Expenditures	10,560,181	80,832	3,626,285	3,688,180	637,724	6,296,172	40%
Net	(400,919)	724,429	915,572	582,195	(637,724)	(678,768)	
Cash Balance			10,789,617	10,752,420			

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	May
Fund/Department Number	410	Date Updated	6/17/2016

	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	265	2,281	112	-	3,829	37%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	169,717	-	-	241,849	-	169,717	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	175,827	265	2,281	241,961	-	173,546	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)	265	(143,787)	95,893	-	81,441	
Cash Balance			486,614	123,558			

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Project Releaf	Month	May
Fund/Department Number	655	Date Updated	6/14/2016

	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	36,848	183,197	182,118	-	250,093	42%
Interest Earnings	4,000	555	3,807	2,417	-	193	95%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	437,290	37,403	187,004	184,536	-	250,286	43%
Expenditures							
Personnel	56,649	-	-	1,452	-	56,649	0%
Supplies	3,145	-	-	-	-	3,145	0%
Services	46,344	2,928	15,420	11,916	-	30,924	33%
Debt Service	72,220	-	36,109	36,109	-	36,111	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	350,000	-	350,000	-	-	-	100%
Total Expenditures	528,358	2,928	401,529	49,477	-	126,829	76%
Net	(91,068)	34,476	(214,525)	135,059	-	123,457	
Cash Balance			708,476	1,112,376			

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	May
Fund/Department Number	705	Date Updated	6/15/2016

	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	2	15	8	-	5	75%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	-	500	-	2,000	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,020	2	15	508	-	2,005	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	-	2	15	(462)	-	(15)	
Cash Balance			3,884	2,857			

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	May
Fund/Department Number	313	Date Updated	6/14/2016

	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	46,715	21,282	-	136,397	26%
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	46,715	21,323	-	1,336,497	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	(589,285)	(614,677)	-	704,482	
Cash Balance			(577,889)	(540,554)			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variances 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	May
Fund/Department Number	377	Date Updated	6/15/2016

	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	110,536	414,361	334,776	-	245,639	63%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	3,255	134	1,210	1,062	-	2,045	37%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	48,263	-	24,026	29,523	-	24,237	50%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	711,518	110,670	439,598	365,360	-	271,920	62%
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)	110,670	(33,490)	(116,212)	-	(93,044)	
Cash Balance			393,884	479,880			

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

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

Effective January 1, 2013, this fund no longer collects hotel/motel tax allocations from St. Joseph County for payment to the Hall of Fame. 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	May
Fund/Department Number	401	Date Updated	6/15/2016

	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	33	292	95	-	(92)	146%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	15,200	33	292	95	-	14,908	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)	33	(21,708)	95	-	14,908	
Cash Balance			60,845	40,545			

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	May
Fund/Department Number	403	Date Updated	6/15/2016

	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	27	197	115	-	4	98%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	200	27	197	115	-	4	98%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	200	27	197	115	-	4	
Cash Balance			49,642	49,277			

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Park Nonreverting Capital	Month	May
Fund/Department Number	405	Date Updated	6/15/2016

	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	932	2,707	2,250	-	31,293	8%
Interest Earnings	4,000	222	1,680	1,109	-	2,320	42%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	24,000	-	-	4,250	-	24,000	0%
Transfers In	100,500	-	-	-	-	100,500	0%
Total Revenue	162,500	1,154	4,387	7,609	-	158,113	3%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	58,173	19,487	25,529	21,583	4,603	28,040	52%
Services	55,160	26,805	26,805	36	20,556	7,799	86%
Debt Service	-	-	-	-	-	-	0%
Capital	155,000	-	-	-	23,181	131,819	15%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	268,333	46,292	52,334	21,619	48,340	167,659	38%
Net	(105,833)	(45,138)	(47,947)	(14,010)	(48,340)	(9,546)	
Cash Balance			421,776	507,154			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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	May
Fund/Department Number	406	Date Updated	6/15/2016

	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	22,100	21,746	-	68,637	24%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	3,000	228	1,975	1,190	-	1,025	66%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	526,737	4,648	24,075	22,936	-	502,662	5%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	526,737	135,726	304,922	304,922	-	221,815	58%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	526,737	135,726	304,922	304,922	-	221,815	58%
Net	-	(131,077)	(280,847)	(281,986)	-	280,847	
Cash Balance			291,113	299,265			

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	May
Fund/Department Number	407	Date Updated	6/15/2016

	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	151	1,188	348	-	(488)	170%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	25,000	-	-	-	-	25,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	435,700	151	151,188	348	-	284,512	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	151	(32,937)	(183,402)	-	102,730	
Cash Balance			278,294	66,081			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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	May
Fund/Department Number	412	Date Updated	6/15/2016

	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	1,320	8,970	8,628	-	16,030	36%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,086,733	57,455	707,598	368,031	-	379,135	65%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,111,733	58,775	716,568	376,659	-	395,165	64%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	750,000	-	8,459	-	191,541	550,000	27%
Debt Service	-	-	-	-	-	-	0%
Capital	1,635,033	146,498	523,679	800,073	368,118	743,236	55%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,385,033	146,498	532,138	800,073	559,659	1,293,236	46%
Net	(1,273,300)	(87,724)	184,430	(423,414)	(559,659)	(898,071)	
Cash Balance			2,466,112	3,218,248			

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

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

Initial funding for the Major Moves fund in the amount of \$12,823,151 was received from the State of Indiana on September 15, 2006, derived from the State lease of the I-80 toll road to a private company. This fund has been used in the past to provide seed money for economic development projects at Douglas Road, Eddy Street Commons, and the Triangle Development near Notre Dame. The amounts advanced for these projects are being repaid by the respective tax increment financing (TIF) funds as per formal amortization schedules. In August the fund received the second of two semi-annual payments on these loans, totaling \$418,156 in principal and interest. Balances due 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 \$368K 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), \$51K for the Marion St. roundabout, \$22K for the Bartlett St. roundabout, \$23K for the Western Ave. corridor sidewalks and striping, and \$24K 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	May
Fund/Department Number	416	Date Updated	6/14/2016

	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	20,552	39,328	30,569	-	60,672	39%
Interest Earnings	3,000	-	2,055	1,209	-	945	69%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	103,000	20,552	41,383	31,778	-	61,617	40%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	30,000	280	5,280	11,225	-	24,720	18%
Services	48,923	35	12,944	14,733	2,789	33,190	32%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	78,923	315	18,225	25,958	2,789	57,909	27%
Net	24,077	20,237	23,158	5,820	(2,789)	3,708	
Cash Balance			539,884	521,240			

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	May
Fund/Department Number	434	Date Updated	6/17/2016

	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	-	57	271	136	-	(271)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	57	271	136	-	(271)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	3,897	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	3,897	-	-	0%
Net	-	57	271	(3,761)	-	(271)	
Cash Balance			2,675	6,077			

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	May
Fund/Department Number	450	Date Updated	6/14/2016

	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	1,110	4,252	4,632	-	12,748	25%
Interest Earnings	450	43	308	151	-	142	68%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	17,450	1,153	4,560	4,783	-	12,890	26%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	17,450	1,153	4,560	4,783	-	12,890	
Cash Balance			80,973	67,944			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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	May
Fund/Department Number	677	Date Updated	6/14/2016

	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	271	1,967	1,293	-	3,133	39%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	48,709	-	48,709	-	-	1	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	53,809	271	50,676	1,293	-	3,133	94%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	1,000	-	-	-	-	1,000	0%
Services	83,801	3,043	32,831	26,740	3,864	47,106	44%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	84,801	3,043	32,831	26,740	3,864	48,106	43%
Net	(30,992)	(2,772)	17,845	(25,447)	(3,864)	(44,973)	
Cash Balance			520,721	533,773			

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	May
Fund/Department Number	287	Date Updated	6/15/2016

	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	2,041	12,143	332	-	(11,643)	2429%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,075,500	2,041	1,319,900	397,059	-	755,600	64%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	55,000	-	-	-	-	55,000	0%
Capital	2,672,611	432,134	585,053	35,728	10,660	2,076,898	22%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,727,611	432,134	585,053	35,728	10,660	2,131,898	22%
Net	(652,111)	(430,093)	734,847	361,331	(10,660)	(1,376,298)	
Cash Balance			3,307,087	361,331			

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	May
Fund/Department Number	288	Date Updated	6/15/2016

	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	384,437	2,280,407	1,889,050	-	2,743,105	45%
Interest Earnings	10,000	1,254	8,917	7,042	-	1,083	89%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	49,500	2,377	83,155	20,571	-	(33,655)	168%
Transfers In	2,000	-	-	-	-	2,000	0%
Total Revenue	5,085,012	388,068	2,372,479	1,916,663	-	2,712,533	47%
Expenditures							
Personnel	4,983,238	343,536	1,648,354	801,434	-	3,334,884	33%
Supplies	276,861	27,714	120,429	134,882	24,307	132,125	52%
Services	433,451	96,866	156,331	92,852	22,306	254,814	41%
Debt Service	447,093	61,253	287,154	226,719	1,728	158,211	65%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,140,643	529,369	2,212,268	1,255,887	48,341	3,880,034	37%
Net	(1,055,631)	(141,301)	160,211	660,776	(48,341)	(1,167,501)	
Cash Balance			2,255,436	3,609,022			

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	May
Fund/Department Number	600	Date Updated	6/15/2016

	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	120,462	560,995	763,342	-	838,405	40%
Interest Earnings	5,000	1,035	7,838	2,025	-	(2,838)	157%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	52	-	-	0%
Other Income	3,500	816	22,625	6,513	-	(19,125)	646%
Transfers In	2,110,068	-	527,517	665,786	-	1,582,551	25%
Total Revenue	3,517,968	122,312	1,118,975	1,437,718	-	2,398,993	32%
Expenditures							
Personnel	2,601,730	181,138	926,518	914,869	5,000	1,670,212	36%
Supplies	119,268	2,092	24,062	52,167	12,300	82,906	30%
Services	686,571	59,013	254,032	309,566	67,897	364,642	47%
Debt Service	46,623	4,277	16,474	8,057	1,314	28,835	38%
Capital	70,285	-	30,608	-	39,677	0	100%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,524,477	246,520	1,251,693	1,284,660	126,188	2,146,596	39%
Net	(6,509)	(124,209)	(132,718)	153,058	(126,188)	252,397	
Cash Balance			1,770,068	887,827			

Staffing			
Full Time	37.00	34.00	-
Part-Time /Seasonal/Temporary	2.00	2.00	-
Total	39.00	36.00	-

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	May
Fund/Department Number	601	Date Updated	6/14/2016

	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	99,669	445,699	407,167	-	610,472	42%
Interest Earnings	8,500	377	2,650	2,485	-	5,850	31%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	7	3	-	(7)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,064,671	100,046	448,357	409,655	-	616,314	42%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,141,933	57,510	348,404	355,320	496,176	297,353	74%
Debt Service	250,000	-	-	-	-	250,000	0%
Capital	1,536	-	-	52,838	1,536	(0)	100%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,393,469	57,510	348,404	408,158	497,713	547,352	61%
Net	(328,798)	42,536	99,952	1,497	(497,713)	68,962	
Cash Balance			740,570	1,075,125			

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	May
Fund/Department Number	610	Date Updated	6/13/2016

	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	5,592,249	472,192	2,222,479	2,133,902	-	3,369,770	40%
Interest Earnings	2,500	183	1,086	857	-	1,414	43%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	28,825	153	27,243	85,973	-	1,582	95%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,623,574	472,529	2,250,808	2,220,732	-	3,372,766	40%
Expenditures							
Personnel	1,725,395	120,063	576,600	651,683	854	1,147,941	33%
Supplies	249,261	14,492	59,552	145,905	9,109	180,600	28%
Services	2,697,559	246,373	1,212,268	1,078,867	438,130	1,047,161	61%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	925,197	-	262,000	284,000	-	663,197	28%
Total Expenditures	5,597,412	380,928	2,110,420	2,160,456	448,093	3,038,899	46%
Net	26,162	91,601	140,388	60,276	(448,093)	333,867	
Cash Balance			415,145	424,261			

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/Variiances 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	May
Fund/Department Number	611	Date Updated	6/6/2016

	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	160	237	52	-	(37)	118%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	300,000	-	-	(300,000)	0%
Transfers In	925,197	-	262,000	284,000	-	663,197	28%
Total Revenue	925,397	160	562,237	284,052	-	363,160	61%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	925,197	20,064	366,205	318,816	717	558,274	40%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	925,197	20,064	366,205	318,816	717	558,274	40%
Net	200	(19,903)	196,032	(34,764)	(717)	(195,114)	
Cash Balance			196,474	436			

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 in April 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	May
Fund/Department Number	620	Date Updated	6.13.16

	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	1,102,126	5,464,117	5,333,669	-	8,958,999	38%
Interest Earnings	26,000	1,705	14,007	10,766	-	11,993	54%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	123,500	25,986	40,630	14,602	-	82,870	33%
Transfers In	31,500	2,535	13,924	14,867	-	17,576	44%
Total Revenue	14,604,116	1,132,352	5,532,677	5,373,904	-	9,071,439	38%
Expenditures							
Personnel	5,440,741	406,391	2,011,505	1,910,363	2,126	3,427,110	37%
Supplies	1,655,677	120,784	416,213	549,893	138,596	1,100,868	34%
Services	5,352,541	385,323	1,657,832	1,509,451	726,619	2,968,090	45%
Debt Service	119,687	859	9,265	2,624	2,417	108,005	10%
Capital	-	-	-	-	-	-	0%
Transfers Out	4,479,011	340,489	1,966,261	1,849,654	-	2,512,750	44%
Total Expenditures	17,047,657	1,253,846	6,061,075	5,821,985	869,758	10,116,824	41%
Net	(2,443,541)	(121,494)	(528,398)	(448,081)	(869,758)	(1,045,385)	
Cash Balance			3,418,001	3,939,019			

Staffing			
Full Time	72.30	72.30	
Part-Time /Seasonal/Temporary	4.00	2.28	
Total	76.30	74.58	-

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

The purpose of this fund is to account for all revenue and operational expense of the water utility. This fund provides the monies for debt service obligations, reserve requirements and revenue funded capital improvements through transfer of monies to other funds within the utility operations. 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	May
Fund/Department Number	622	Date Updated	6.13.16

	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	1,573	11,446	7,242	-	3,554	76%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	15,000	1,573	11,446	7,242	-	3,554	76%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	821,797	-	6,750	86,334	162,797	652,250	21%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	821,797	-	6,750	86,334	162,797	652,250	21%
Net	(806,797)	1,573	4,696	(79,092)	(162,797)	(648,696)	
Cash Balance			2,885,104	3,046,190			

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	May
Fund/Department Number	623	Date Updated	6.13.16

	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	-	-	-	407	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	407	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	50,914	-	-	0%
Services	-	-	-	2,829	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	53,743	-	-	0%
Net	-	-	-	(53,336)	-	-	-
Cash Balance				-	129,203		

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	May
Fund/Department Number	624	Date Updated	6.13.16

	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	830	6,016	3,474	-	2,384	72%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	8,400	830	6,016	3,474	-	2,384	72%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	8,400	830	4,048	2,619	-	4,352	48%
Total Expenditures	8,400	830	4,048	2,619	-	4,352	48%
Net	-	-	1,968	855	-	(1,968)	
Cash Balance			1,528,157	1,493,630			

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	May
Fund/Department Number	625	Date Updated	6.13.16

	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	365	1,505	1,037	-	2,095	42%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	2,046,081	170,505	852,525	851,375	-	1,193,556	42%
Total Revenue	2,049,681	170,870	854,030	852,412	-	1,195,651	42%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	2,046,081	-	-	-	-	2,046,081	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	3,600	365	1,499	1,035	-	2,101	42%
Total Expenditures	2,049,681	365	1,499	1,035	-	2,048,182	0%
Net	-	170,505	852,531	851,377	-	(852,531)	
Cash Balance			856,936	856,033			

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	May
Fund/Department Number	626	Date Updated	6.13.16

	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	9,500	877	6,405	2,351	-	3,095	67%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	9,500	877	6,405	2,351	-	3,095	67%
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	-	877	4,355	(5,023)	-	(4,355)	
Cash Balance			1,643,916	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	May
Fund/Department Number	629	Date Updated	6.13.16

	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	1,341	9,233	5,043	-	767	92%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	165,166	-	227,461	150,228	-	(62,295)	138%
Total Revenue	175,166	1,341	236,694	155,271	-	(61,528)	135%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	10,000	1,341	6,327	3,840	-	3,673	63%
Total Expenditures	10,000	1,341	6,327	3,840	-	3,673	63%
Net	165,166	-	230,367	151,431	-	(65,201)	
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 is pending approval 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	May
Fund/Department Number	640	Date Updated	6/14/2016

	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	51,750	258,838	253,977	-	302,387	46%
Interest Earnings	10,016	932	6,669	3,571	-	3,347	67%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	571,241	52,682	265,507	257,548	-	305,734	46%
Expenditures							
Personnel	188,900	12,280	59,357	69,970	-	129,543	31%
Supplies	41,569	2,935	12,888	8,427	14,121	14,560	65%
Services	290,487	31,340	134,454	131,033	11,836	144,196	50%
Debt Service	28,457	14,218	14,218	14,218	-	14,239	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	549,413	60,773	220,918	223,647	25,957	302,538	45%
Net	21,828	(8,091)	44,589	33,900	(25,957)	3,196	
Cash Balance			1,696,393	1,543,914			

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	May
Fund/Department Number	641	Date Updated	6/13/2016

	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	36,538,600	3,265,123	15,555,752	14,269,240	-	20,982,848	43%
Interest Earnings	65,000	5,706	38,757	22,007	-	26,243	60%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	92,000	6,434	19,974	20,474	-	72,026	22%
Transfers In	16,000	2,492	11,288	6,287	-	4,712	71%
Total Revenue	36,711,600	3,279,755	15,625,770	14,318,008	-	21,085,830	43%
Expenditures							
Personnel	7,573,583	512,324	2,604,547	2,793,406	3,296	4,965,740	34%
Supplies	2,292,608	88,604	570,667	514,038	380,990	1,340,951	42%
Services	16,901,880	1,160,124	4,670,373	4,139,189	2,271,284	9,960,223	41%
Debt Service	678,685	39,236	270,188	191,375	2,304	406,192	40%
Capital	-	-	-	-	-	-	0%
Transfers Out	12,650,682	760,893	4,701,188	8,123,767	-	7,949,494	37%
Total Expenditures	40,097,438	2,561,181	12,816,963	15,761,774	2,657,874	24,622,601	39%
Net	(3,385,838)	718,574	2,808,807	(1,443,767)	(2,657,874)	(3,536,770)	
Cash Balance			11,744,130	7,201,303			

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	May
Fund/Department Number	642	Date Updated	6/2/2016

	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	4,288	33,166	8,563	-	11,834	74%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	2,487,000	-	-	4,000,000	-	2,487,000	0%
Total Revenue	2,532,000	4,288	33,166	4,008,563	-	2,498,834	1%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	24,667	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	7,631,946	126,925	1,096,392	748,022	4,058,749	2,476,805	68%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	7,631,946	126,925	1,096,392	772,690	4,058,749	2,476,805	68%
Net	(5,099,946)	(122,637)	(1,063,226)	3,235,873	(4,058,749)	22,029	
Cash Balance			7,673,124	6,987,595			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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 \$92,065 and Digesters #1 & #3 Clean and Rehab \$487,413.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Works Reserve Operations & Maint.	Month	May
Fund/Department Number	643	Date Updated	6/2/2016

	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	2,492	16,070	8,262	-	(70)	100%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	536,997	-	896,725	256,086	-	(359,728)	167%
Total Revenue	552,997	2,492	912,795	264,348	-	(359,798)	165%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	16,000	2,492	11,288	6,287	-	4,712	71%
Total Expenditures	16,000	2,492	11,288	6,287	-	4,712	71%
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	May
Fund/Department Number	649	Date Updated	6/2/2016

	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	1,959	7,686	4,468	-	(686)	110%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	9,267,391	760,893	3,804,463	3,867,681	-	5,462,928	41%
Total Revenue	9,274,391	762,852	3,812,149	3,872,150	-	5,462,242	41%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	8,000	-	2,600	2,600	-	5,400	33%
Debt Service	9,266,298	1,145,856	1,145,856	300,519	-	8,120,442	12%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	9,274,298	1,145,856	1,148,456	303,119	-	8,125,842	12%
Net	93	(383,005)	2,663,693	3,569,030	-	(2,663,600)	
Cash Balance			3,468,434	4,359,367			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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	May
Fund/Department Number	653	Date Updated	6/13/2016

	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	-	-	-	-	-	-	0%
Interest Earnings	1,300	524	1,746	-	-	(446)	134%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,300	524	1,746	-	-	(446)	134%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	1,300	524	1,746	-	-	(446)	
Cash Balance			4,107,370	7,286,832			

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

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

This Debt Reserve fund is held in a separate account at Bank of NY Mellon Trust. The account was fully funded for existing debt in 2013. 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	May
Fund/Department Number	659	Date Updated	6/1/2016

	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	127	922	2,827	-	1,078	46%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,000	127	922	2,827	-	1,078	46%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	9,606	-	-	7,813	-	9,606	0%
Debt Service	-	-	-	-	-	-	0%
Capital	162,482	-	-	1,077,545	162,482	0	100%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	172,088	-	-	1,085,357	162,482	9,606	94%
Net	(170,088)	127	922	(1,082,530)	(162,482)	(8,528)	
Cash Balance			232,816	516,856			

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	May
Fund/Department Number	661	Date Updated	6/1/2016

	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	6,661	52,828	39,033	-	17,172	75%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	70,000	6,661	52,828	39,033	-	17,172	75%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	850,000	-	-	-	-	850,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	19,337,062	284,179	2,083,844	906,245	10,875,581	6,377,637	67%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	20,187,062	284,179	2,083,844	906,245	10,875,581	7,227,637	64%
Net	(20,117,062)	(277,518)	(2,031,016)	(867,212)	(10,875,581)	(7,210,465)	
Cash Balance			11,879,027	15,961,797			

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 \$375,593, East Bank Sewer Separation-Phase 5 \$18,565, WWTP Secondary Clarifier Modifications \$1,570,274, and WWTP Grit/Screening Improvements \$27,074.

Explain Significant Spending on Capital Projects Below:

Since issue through December 2015, projects funded from this Bond include: East Bank Sewer Separation-Phase 4 \$2.6 million, Diamond Ave. Sewer Separation Phase 3, \$2.6 million, Prairie Avenue Sewer Separation-Phase I \$600,445, Southwood Sewer Separation \$919,608, Fairfax Sewer \$70,022, East Bank Sewer Separation-Phase 5 \$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	May
Fund/Department Number	664	Date Updated	6/1/2016

	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	2	18	10	-	22	45%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	40	2	18	10	-	22	45%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	40	2	18	10	-	22	
Cash Balance			4,524	4,491			

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	May
Fund/Department Number	666	Date Updated	6/1/2016

	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	4	94	-	-	36	72%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	130	4	94	-	-	36	72%
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)	4	(2,406)	-	-	36	
Cash Balance			6,684				

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variances 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	May
Fund/Department Number	670	Date Updated	6/15/2016

	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	1,313,436	-	656,725	656,725	-	656,711	50%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	2,664,721	264,937	1,134,476	769,334	-	1,530,245	43%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	5,630	350	7,655	(25,430)	-	(2,025)	136%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,983,787	265,287	1,798,856	1,400,629	-	2,184,931	45%
Expenditures							
Personnel	2,249,773	217,987	874,036	801,268	-	1,375,737	39%
Supplies	473,779	53,731	236,827	198,870	-	236,952	50%
Services	1,075,098	98,933	502,606	548,025	-	572,492	47%
Debt Service	-	-	-	-	-	-	0%
Capital	14,722	-	-	-	-	14,722	0%
Transfers Out	159,066	-	-	-	-	159,066	0%
Total Expenditures	3,972,438	370,652	1,613,469	1,548,163	-	2,358,969	41%
Net	11,349	(105,364)	185,387	(147,534)	-	(174,038)	
Cash Balance			1,551,467	1,092,103			

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	May
Fund/Department Number	671	Date Updated	6/15/2016

	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	413	164	-	87	83%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	500	82	413	164	-	87	83%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	12,200	-	-	41,156	-	12,200	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	176,421	-	38,747	25,000	-	137,674	22%
Transfers Out	-	-	-	50,000	-	-	0%
Total Expenditures	188,621	-	38,747	116,156	-	149,874	21%
Net	(188,121)	82	(38,335)	(115,992)	-	(149,786)	
Cash Balance			963,737	1,302,671			

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	May
Fund/Department Number	672	Date Updated	6/15/2016

	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	107,725	107,742	-	-	50,000	68%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	79,676	-	-	50,000	-	79,676	0%
Total Revenue	237,418	107,725	107,742	50,000	-	129,676	45%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	237,132	-	140,609	-	-	96,523	59%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	237,132	-	140,609	-	-	96,523	59%
Net	286	107,725	(32,867)	50,000	-	33,153	
Cash Balance			17,165	50,000			

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	May
Fund/Department Number	222	Date Updated	6/13/2016

	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	8,181,507	630,487	3,083,886	3,251,469	-	5,097,621	38%
Interest Earnings	3,240	601	4,432	2,981	-	(1,192)	137%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	49,890	1,960	9,866	42,091	-	40,024	20%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	8,234,637	633,048	3,098,183	3,296,541	-	5,136,454	38%
Expenditures							
Personnel	3,143,175	200,992	1,022,093	1,111,558	-	2,121,082	33%
Supplies	190,636	63,592	98,142	42,530	6,694	85,800	55%
Services	4,826,174	366,402	1,860,164	1,969,663	1,868,947	1,097,063	77%
Debt Service	16,475	3,202	4,526	3,248	2,090	9,859	40%
Capital	-	-	-	120,000	-	-	0%
Transfers Out	130,519	-	-	-	-	130,519	0%
Total Expenditures	8,306,979	634,188	2,984,925	3,246,998	1,877,730	3,444,324	59%
Net	(72,342)	(1,140)	113,258	49,542	(1,877,730)	1,692,130	
Cash Balance			1,403,006	1,619,156			

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 May we had 1,395 vehicle repairs. Average Fuel prices for May is \$1.74 for Unleaded and \$1.64 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. We updated our fueling stations during the month of May.

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	May
Fund/Department Number	224	Date Updated	6/13/2016

	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	-	-	-	-	-	-	0%
Interest Earnings	-	89	705	-	-	(705)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	130,519	-	-	-	-	130,519	0%
Total Revenue	130,519	89	705	-	-	129,814	1%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	20,000	-	-	-	12,799	7,201	64%
Services	60,019	-	-	-	-	60,019	0%
Debt Service	-	-	-	-	-	-	0%
Capital	225,565	112,077	135,447	-	39,619	50,500	78%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	305,584	112,077	135,447	-	52,418	117,720	61%
Net	(175,065)	(111,988)	(134,742)	-	(52,418)	12,095	
Cash Balance			52,178	-			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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	May
Fund/Department Number	226	Date Updated	6/15/2016

	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	183,301	924,461	506,882	-	1,299,022	42%
Interest Earnings	20,500	2,575	18,179	12,881	-	2,321	89%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	12,900	-	12,878	-	-	22	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,256,883	185,876	955,519	519,763	-	1,301,364	42%
Expenditures							
Personnel	250,135	16,023	80,052	97,618	-	170,083	32%
Supplies	30,734	1,669	5,373	16,195	5,036	20,325	34%
Services	2,839,479	153,848	578,938	1,064,584	68,946	2,191,596	23%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,120,348	171,540	664,363	1,178,398	73,982	2,382,003	24%
Net	(863,465)	14,335	291,156	(658,635)	(73,982)	(1,080,639)	
Cash Balance			4,816,361	5,021,439			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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.

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	May
Fund/Department Number	278	Date Updated	6/15/2016

	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	-	4,370	22,190	25,640	-	(22,190)	0%
Interest Earnings	4,000	368	2,592	1,241	-	1,408	65%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	60,400	4,370	22,190	25,640	-	38,210	37%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	64,400	9,108	46,972	52,521	-	17,428	73%
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	9,108	46,919	52,521	-	7,481	
Cash Balance			688,391	568,534			

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.

Explain Significant Spending on Capital Projects Below:

None

2016 City of South Bend Monthly Financial Report

Fund/Department Name	311 Call Center	Month	May
Fund/Department Number	279	Date Updated	6/15/2016

	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	40,281	198,069	-	-	301,290	40%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	499,358	40,281	198,069	-	-	301,290	40%
Expenditures							
Personnel	459,575	36,227	182,366	-	-	277,209	40%
Supplies	5,300	173	1,347	-	502	3,451	35%
Services	34,482	3,881	14,356	-	2,123	18,003	48%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	499,357	40,281	198,068	-	2,625	298,663	40%
Net	1	0	0	-	(2,625)	2,626	
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	May
Fund/Department Number	711	Date Updated	6/15/2016

	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	1,383,253	6,906,884	6,074,661	-	10,244,616	40%
Interest Earnings	23,345	2,716	18,925	10,390	-	4,420	81%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,500	20,511	161,503	19,399	-	(160,003)	10767%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	17,176,345	1,406,479	7,087,312	6,104,451	-	10,089,033	41%
Expenditures							
Personnel	4,316	-	-	4	-	4,316	0%
Supplies	17,875	8,112	13,901	1,615	20,404	(16,430)	192%
Services	1,415,949	252,461	788,274	340,771	442,446	185,229	87%
Insurance	15,940,750	1,065,853	5,821,193	5,349,243	29,734	10,089,823	37%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	17,378,890	1,326,426	6,623,368	5,691,633	492,584	10,262,937	41%
Net	(202,545)	80,053	463,943	412,818	(492,584)	(173,904)	
Cash Balance			4,833,011	4,469,805			

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

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

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

Explain Significant Spending on Capital Projects Below:

None

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Unemployment Compensation	Month	May
Fund/Department Number	713	Date Updated	6/15/2016

	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	12,047	27,029	42,367	-	78,653	26%
Interest Earnings	1,600	143	1,056	564	-	544	66%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	107,282	12,190	28,086	42,931	-	79,196	26%
Expenditures							
Personnel	80,000	3,180	15,258	30,784	-	64,742	19%
Supplies	-	-	-	-	-	-	0%
Services	33,882	7,207	14,035	11,632	15,400	4,447	87%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	113,882	10,387	29,293	42,416	15,400	69,189	39%
Net	(6,600)	1,802	(1,208)	515	(15,400)	10,008	
Cash Balance			268,075	241,686			

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	May
Fund/Department Number	701	Date Updated	6/15/2016

	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	414,825	2,172,465	2,198,310	-	3,285,228	40%
Supplies	200	-	13	-	-	187	7%
Services	6,950	77	3,633	365	-	3,317	52%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,464,843	414,902	2,176,111	2,198,675	-	3,288,732	40%
Net	(17,251)	(414,902)	(2,175,051)	(2,194,060)	-	2,157,800	
Cash Balance			(1,702,746)	(1,554,755)			

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	May
Fund/Department Number	702	Date Updated	6/13/2016

	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	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	2,733,198	2,678,200	-	4,056,000	40%
Supplies	800	-	-	-	-	800	0%
Services	7,400	93	3,481	291	-	3,919	47%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,797,398	520,015	2,736,679	2,678,491	-	4,060,719	40%
Net	(663,898)	(520,015)	(2,733,906)	(2,676,945)	-	2,070,008	
Cash Balance			(1,576,487)	(1,566,172)			

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	May
Fund/Department Number	730	Date Updated	6/15/2016

	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	16	113	66	-	37	76%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	150	16	113	66	-	37	76%
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)	16	113	66	-	(19,963)	
Cash Balance			28,655	28,444			

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	May
Fund/Department Number	324	Date Updated	6/14/2016

	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	292,000	-	197,500	50%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	14,061	-	-	0%
Interest Earnings	413,706	15,185	122,316	86,623	-	291,390	30%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,692,858	268,308	407,486	1,596,631	-	1,285,372	24%
Transfers In	11,000	1,511	7,401	4,956,925	-	3,599	67%
Total Revenue	19,236,864	285,004	735,703	6,946,240	-	18,501,161	4%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	4,458,680	146,117	348,759	1,318,519	883,017	3,226,904	28%
Debt Service	6,217,896	-	2,815,449	3,545,642	-	3,402,447	45%
Capital	33,825,501	761,627	5,565,784	1,691,506	7,999,165	20,260,552	40%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	44,502,077	907,744	8,729,992	6,555,668	8,882,182	26,889,904	40%
Net	(25,265,213)	(622,740)	(7,994,289)	390,573	(8,882,182)	(8,388,742)	
Cash Balance			24,772,534	31,771,584			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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; \$1.9 for Nello; \$255K for Western Restriping.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Tax Incremental Financing (TIF) - Downtown	Month	May
Fund/Department Number	420	Date Updated	6/14/2016

	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	May
Fund/Department Number	422	Date Updated	6/14/2016

	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	819	5,962	2,719	-	9,538	38%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	435,500	819	5,962	2,719	-	429,538	1%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	43,166	1,350	10,372	30,294	6,794	26,000	40%
Debt Service	-	-	-	-	-	-	0%
Capital	1,360,200	-	-	-	300,000	1,060,200	22%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,403,366	1,350	10,372	30,294	306,794	1,086,200	23%
Net	(967,866)	(531)	(4,410)	(27,575)	(306,794)	(656,662)	
Cash Balance			1,502,415	1,168,174			

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	May
Fund/Department Number	425	Date Updated	6/14/2016

	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	90	656	292	-	1,050	38%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	170,997	15,302	54,174	71,291	-	116,823	32%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	172,703	15,392	54,830	71,583	-	117,873	32%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	8,742	52	1,348	3,656	-	7,394	15%
Services	151,664	6,384	29,078	49,175	-	122,586	19%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	160,406	6,436	30,426	52,831	-	129,980	19%
Net	12,297	8,957	24,404	18,752	-	(12,107)	
Cash Balance			233,220	191,278			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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	May
Fund/Department Number	426	Date Updated	6/14/2016

	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	May
Fund/Department Number	429	Date Updated	6/14/2016

	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	4,077	29,832	12,401	-	27,168	52%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	19,357	-	-	0%
Transfers In	-	-	-	1,430,965	-	-	0%
Total Revenue	2,807,000	4,077	29,832	1,462,724	-	2,777,168	1%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	83,573	-	30,950	56,081	52,622	1	100%
Debt Service	-	-	-	-	-	-	0%
Capital	8,251,586	35,949	102,846	82,866	4,377,970	3,770,770	54%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	8,335,159	35,949	133,796	138,947	4,430,592	3,770,771	55%
Net	(5,528,159)	(31,872)	(103,964)	1,323,777	(4,430,592)	(993,603)	
Cash Balance			7,457,168	5,880,256			

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 2016 include: East Bank Pase 5 CSO; NW Corner of Hill & Colfax; Main/Jefferson Tunnel.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - Southside Development #1	Month	May
Fund/Department Number	430	Date Updated	6/14/2016

	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	3,168	23,722	10,674	-	9,278	72%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,433,000	3,168	23,722	10,674	-	2,409,278	1%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	528,454	3,040	174,571	128,599	113,882	240,000	55%
Debt Service	-	-	-	-	-	-	0%
Capital	6,883,361	418,374	545,457	443,483	3,683,827	2,654,077	61%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	7,411,815	421,414	720,028	572,082	3,797,709	2,894,078	61%
Net	(4,978,815)	(418,246)	(696,306)	(561,408)	(3,797,709)	(484,800)	
Cash Balance			5,399,073	4,395,883			

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	7	334	278	-	416	45%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	320,750	7	334	278	-	320,416	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)	7	(139,666)	(169,343)	(4,200)	110,416	
Cash Balance			11,999	52,088			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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	May
Fund/Department Number	436	Date Updated	6/14/2016

	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	33,832	-	-	-	-	33,832	0%
Debt Service	3,396,168	-	1,684,089	1,711,589	-	1,712,079	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,430,000	-	1,684,089	1,711,589	-	1,745,911	49%
Net	(267,578)	-	(1,470,981)	(1,710,018)	-	1,203,403	
Cash Balance			149,037	(4,515)			

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	May
Fund/Department Number	433	Date Updated	6/14/2016

	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	5	35	24	-	117	23%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	152	5	35	24	-	117	23%
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)	5	35	24	-	(4,383)	
Cash Balance			8,737	10,114			

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	May
Fund/Department Number	439	Date Updated	6/14/2016

	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	1,174	8,996	11,742	-	5,641	61%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	14,637	1,174	8,996	11,742	-	5,641	61%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	2,692,913	-	142,913	502,001	-	2,550,000	5%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,692,913	-	142,913	502,001	-	2,550,000	5%
Net	(2,678,276)	1,174	(133,917)	(490,259)	-	(2,544,359)	
Cash Balance			2,139,390	4,530,302			

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	May
Fund/Department Number	454	Date Updated	6/14/2016

	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	207	1,509	883	-	2,391	39%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,900	207	1,509	883	-	2,391	39%
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)	207	1,509	883	-	(47,609)	
Cash Balance			381,130	378,324			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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	May
Fund/Department Number	619	Date Updated	6/17/2016

	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	-	-	-	119,297	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	119,297	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	181,484	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	181,484	-	-	0%
Net	-	-	-	(62,187)	-	-	-
Cash Balance				-	19,744		

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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	May
Fund/Department Number	315	Date Updated	6/14/2016

	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	566	4,122	2,429	-	878	82%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,000	566	4,122	2,429	-	878	82%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	14,000	566	2,771	1,829	-	11,229	20%
Total Expenditures	14,000	566	2,771	1,829	-	11,229	20%
Net	(9,000)	-	1,351	599	-	(10,351)	
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	May
Fund/Department Number	317	Date Updated	6/14/2016

	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	277	2,018	1,181	-	(218)	112%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,800	277	2,018	1,181	-	(218)	112%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	1,800	277	2,018	1,181	-	(218)	
Cash Balance			509,837	506,084			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variances 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	May
Fund/Department Number	328	Date Updated	6/14/2016

	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	945	6,887	4,058	-	(887)	115%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,000	945	6,887	4,058	-	(887)	115%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	15,000	945	4,630	3,056	-	10,370	31%
Total Expenditures	15,000	945	4,630	3,056	-	10,370	31%
Net	(9,000)	-	2,257	1,002	-	(11,257)	
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	May
Fund/Department Number	432	Date Updated	6/14/2016

	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	2,697	20,242	13,239	-	4,758	81%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	25,000	2,697	20,242	13,239	-	4,758	81%
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)	2,697	(345,593)	(546,031)	-	(119,910)	
Cash Balance			4,956,803	5,956,825			

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: