



Period Ending:

June 30, 2016

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Administration/Finance

City of South Bend

Monthly Departmental Financial Report

<i>Page</i>	<i>Contents</i>
2	<i>Narrative</i>
3	<i>Summaries</i>
7	<i>General Fund</i>
22	<i>Special Revenue Funds</i>
58	<i>Debt Service/Capital Project Funds</i>
70	<i>Enterprise Funds</i>
96	<i>Internal Service Funds</i>
103	<i>Trust Funds</i>
106	<i>Redevelopment Commission Funds</i>

Distribution

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Pete Buttigieg

Chief of Staff

James Mueller

South Bend Common Council

Controller

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Deputy City Controller

Jennifer Hockenhull

City Finance Director

Rahman Johnson

Senior Budget Analyst

Cecil Eastman

Department Heads

Fiscal Officers

June 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 June 30, 2016, total revenue for the year was \$149,328,741, 30% of estimated revenue. As of June 30, 2015 total revenue received was \$143,297,200 within the same funds. Property taxes are received in June and December each year and were budgeted at \$71,976,981 for 2016.

In June, the City received the first of its two property tax remittances from the county, totaling \$41.55 million. Normally the June payment is slightly larger than December by 53% to 47%. June’s payment amounted to 56% of the expected annual budget, meaning that we’re likely to do better than budget on property tax receipts for this year. 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 June 30, 2016, total expenditures were \$128,409,102 and outstanding encumbrances were \$48,243,226, a total of \$176,652,328 which represents 48% 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 35% of the amended expenditure budget at the end of the period. Total expenditures were \$134,228,785 as of June 30, 2015.

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

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. The expenditure budget for this fund was set in July. 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
June 30, 2016

Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
City Funds							
General Fund		55,363,383	24,076,322	29,224,891	28,512,811	913,957	53%
Special Revenue							
	102 Rainy Day	1,445,850	9,026	1,449,419	29,391	(3,569)	100%
	103 Excess Levy	20	-	7	9	13	37%
	201 Parks & Recreation	11,492,799	4,984,557	5,978,509	5,747,608	5,514,290	52%
	202 Motor Vehicle Highway	9,201,639	347,166	5,003,665	4,805,519	4,197,974	54%
	203 Recreation Nonreverting	1,448,565	101,600	567,568	513,230	880,997	39%
	209 Studebaker-Oliver Reverting Grants	587,250	30,612	77,265	73,862	509,985	13%
	210 Economic Development State Grants	2,699,880	7,550	813,480	36,939	1,886,400	30%
	211 Department of Community Investment (DCI)	2,651,425	7,695	1,314,706	1,146,805	1,336,719	50%
	212 Dept of Community Investment Grants	7,444,900	68,150	844,385	1,133,725	6,600,515	11%
	216 Police State Seizures	36,000	9,603	26,281	1,446	9,719	73%
	217 Gift, Donation, Bequest	360,800	226	1,262	3,420	359,538	0%
	218 Police Curfew Violations	1,000	49	198	79	802	20%
	219 Unsafe Building	985,240	90,628	618,670	-	366,570	63%
	220 Law Enforcement Continuing Education	218,000	16,249	135,687	170,726	82,313	62%
	227 Loss Recovery	7,660	904	4,837	46,844	2,823	63%
	244 Emergency Phone System	-	-	-	19	-	0%
	249 Public Safety LOIT	6,797,160	566,657	3,398,983	3,236,774	3,398,177	50%
	251 Local Roads & Streets	1,628,200	105,483	886,971	585,680	741,229	54%
	257 LOIT Special Distribution	4,867,550	-	4,217,549	-	650,001	87%
	258 Human Rights Federal Grant	165,040	671	140,730	25,763	24,310	85%
	271 Eastrace Waterway	30	1	7	16	23	22%
	273 Morris PAC / Palais Royale Marketing	18,250	1,649	8,476	3,704	9,774	46%
	280 Police Block Grants	20	2	15	9	5	76%
	281 Economic Develop. Commission-Revenue Bonds	150	26	134	93	16	89%
	289 HAZMAT	10,000	29	156	13,900	9,844	2%
	291 Indiana River Rescue	45,200	721	54,225	22,528	(9,025)	120%
	292 Police Grants	-	-	-	56,946	-	0%
	294 Regional Police Academy	22,500	81	18,992	20,722	3,508	84%
	295 COPS MORE Grant	92,000	882	34,418	37,110	57,582	37%
	299 Police Federal Drug Enforcement	162,000	1,209	1,760	64,257	160,240	1%
	404 County Option Income Tax	10,370,484	846,216	5,206,206	4,892,568	5,164,278	50%
	408 Economic Development Income Tax	10,159,262	809,187	5,351,045	5,029,885	4,808,217	53%
	410 Urban Development Action Grant	175,827	452	2,733	242,091	173,094	2%
	655 Project Release	437,290	44,224	231,228	222,312	206,062	53%
	705 Police K-9 Unit	2,020	4	19	1,511	2,001	1%
Special Revenue Total		73,534,011	8,051,508	36,389,587	28,165,490	37,144,425	49%
City Debt Service							
	313 Football Hall of Fame Debt Service	1,483,212	787,685	834,400	563,765	648,812	56%
City Debt Service Total		1,483,212	787,685	834,400	563,765	648,812	56%
Capital Project							
	377 Professional Sports Development	711,518	42,808	482,406	408,602	229,112	68%
	401 Coveleski Stadium Capital	15,200	56	348	138	14,852	2%
	403 Zoo Endowment	200	46	243	167	(43)	121%
	405 Park Nonreverting Capital	162,500	1,078	5,465	8,878	157,035	3%
	406 Cumulative Capital Development	527,737	263,405	287,480	283,806	240,257	54%
	407 Cumulative Capital Improvement	435,700	121,753	272,941	118,070	162,759	63%
	412 Major Moves Construction	1,111,733	2,286	718,855	380,132	392,879	65%
	416 Morris Performing Arts Center Capital	103,000	2,923	44,306	34,847	58,694	43%
	434 Community Revitalization Enhancement District	-	59	330	168	(330)	0%
	450 Palais Royale Historic Preservation	17,450	1,420	5,979	5,446	11,471	34%
	677 Football Hall of Fame Capital	53,809	485	51,161	1,860	2,648	95%
Capital Project Total		3,138,847	436,320	1,869,513	1,242,116	1,269,334	60%
Enterprise							
	287 Emergency Medical Services Capital	2,075,500	3,279	1,323,179	397,442	752,321	64%
	288 Emergency Medical Services Operating	5,085,012	459,608	2,832,087	2,425,107	2,252,925	56%
	600 Consolidated Building Fund	3,517,968	174,227	1,293,201	1,624,361	2,224,767	37%
	601 Parking Garages	1,064,671	78,515	526,871	500,777	537,800	49%
	610 Solid Waste Operations	5,623,574	562,429	2,813,237	2,637,589	2,810,338	50%
	611 Solid Waste Capital	925,397	196	562,433	330,053	362,964	61%
	620 Water Works Operations	14,640,616	1,598,768	7,131,445	6,745,972	7,509,171	49%
	622 Water Works Capital	28,000	2,678	14,124	10,467	13,876	50%
	623 Water Works Bond Capital	-	-	-	544	-	0%
	624 Water Works Customer Deposit	15,000	1,418	7,434	5,056	7,566	50%
	625 Water Works Sinking	2,049,681	791	854,820	1,023,571	1,194,861	42%
	626 Water Works Bond Reserve	16,000	1,496	7,901	2,351	8,099	49%
	629 Water Works Reserve Operations & Maintenance	175,166	2,287	238,981	157,637	(63,815)	136%
	640 Sewer Repair Insurance	571,241	63,336	328,842	309,423	242,399	58%
	641 Sewage Works Operations	36,711,600	4,145,148	19,770,918	17,319,892	16,940,682	54%
	642 Sewage Works Capital	2,532,000	7,172	40,337	4,015,313	2,491,663	2%

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

Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget	
Ci	Enterprise	643 Sewage Works Reserve Operations & Maint.	552,997	4,249	917,043	268,243	(364,046)	166%
		649 Sewage Sinking	9,274,391	764,731	4,576,881	4,650,245	4,697,510	49%
		653 Sewage Debt Service Reserve	1,300	-	1,746	-	(446)	134%
		659 Sewer Bond 2011	2,000	216	1,138	3,378	862	57%
		661 Sewer Bond 2012	70,000	11,163	63,991	56,066	6,009	91%
		664 2013A Cost of Issuance Fund	40	4	22	15	18	55%
		666 2015 Sewer Bond Issuance	130	6	100	-	30	77%
		670 Century Center	3,983,787	218,932	2,017,787	1,669,583	1,966,000	51%
		671 Century Center Capital	500	76	489	270	11	98%
		672 Century Center Energy Conservation Debt Svc	237,418	79,680	187,422	50,007	49,996	79%
		Enterprise Total	89,153,989	8,180,403	45,512,430	44,203,362	43,641,559	51%
		Internal Service						
		222 Central Services	8,234,637	595,810	3,693,994	3,880,836	4,540,643	45%
		224 Central Services Capital	130,519	102	807	-	129,712	1%
		226 Liability Insurance	2,256,883	188,523	1,144,042	631,994	1,112,841	51%
		278 Take Home Vehicle Police	64,400	9,356	56,328	62,239	8,072	87%
		279 311 Call Center	499,358	38,900	236,969	-	262,389	47%
		711 Self-Funded Employee Benefits	17,176,345	1,829,415	8,916,727	7,304,658	8,259,618	52%
		713 Unemployment Compensation	107,282	12,662	40,748	51,662	66,534	38%
		Internal Service Total	28,469,424	2,674,769	14,089,613	11,931,388	14,379,811	49%
		Trust & Agency						
		701 Firefighters Pension	4,870,771	2,437,715	2,438,776	2,522,628	2,431,995	50%
		702 Police Pension	6,000,250	2,997,375	3,000,148	3,189,226	3,000,102	50%
		730 City Cemetery	150	27	140	97	10	93%
		Trust & Agency Total	10,871,171	5,435,117	5,439,064	5,711,950	5,432,107	50%
		City Funds Total	262,014,037	49,642,123	133,359,498	120,330,882	103,430,004	51%
		Redevelopment Commission Controlled Funds						
		Tax Increment Financing						
		324 River West Development Area (Airport TIF)	19,268,864	9,826,825	10,562,528	16,496,546	8,706,336	55%
		422 TIF - West Washington	435,500	284,205	290,167	199,821	145,333	67%
		425 Redevelopment Retail & Leighton Plaza	172,703	13,502	68,332	87,443	104,371	40%
		429 River East Development Area (NE Dev TIF)	2,807,000	1,177,923	1,207,755	2,859,965	1,599,245	43%
		430 TIF - Southside Development #1	2,433,000	1,256,789	1,280,511	1,314,304	1,152,489	53%
		435 TIF - Douglas Road	320,750	231,300	231,634	164,277	89,116	72%
		436 River East Residential (NE Res TIF)	3,162,422	2,061,402	2,274,510	1,665,144	887,912	72%
		Tax Increment Financing Total	28,600,239	14,851,946	15,915,438	22,787,500	12,684,801	56%
		Redevelopment						
		433 Redevelopment General	152	8	43	34	109	28%
		439 Certified Technology Park	14,637	1,986	10,981	16,621	3,656	75%
		454 Airport Urban Enterprise Zone	3,900	354	1,862	1,284	2,038	48%
		619 Blackthorn Operations	-	-	-	119,297	-	0%
		Redevelopment Total	18,689	2,348	12,887	137,236	5,802	69%
		Debt Service						
		315 Redevelopment Bond - Airport Taxable	14,000	965	5,086	3,529	8,914	36%
		317 Coveleski Debt Service Reserve	5,300	473	2,491	1,717	2,809	47%
		328 Redevelopment Bond - Palais Royale	15,000	1,612	8,498	5,896	6,502	57%
		432 TIF - Southside Development #3	25,000	4,601	24,843	30,441	157	99%
		Debt Service Total	59,300	7,651	40,919	41,582	18,381	69%
		Redevelopment Commission Controlled Funds Total	28,678,228	14,861,945	15,969,243	22,966,318	12,708,985	56%
		Grand Total	290,692,265	64,504,068	149,328,741	143,297,200	116,138,989	51%

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

Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget
City Funds							
General Fund							
101-0101 Mayor's Office	749,883	47,667	303,369	347,451	133	446,382	40%
101-0104 311 Call Center	5,933	-	3,810	240,000	2,123	-	100%
101-0201 City Clerk	443,475	31,544	191,253	171,331	22,490	229,732	48%
101-0301 Common Council	522,735	37,464	229,593	272,882	59,782	233,361	55%
101-0302 WNIT Contract	43,000	-	43,000	43,000	-	-	100%
101-0401 Administration & Finance	2,227,488	136,469	815,736	888,663	28,274	1,383,478	38%
101-0404 Morris Performing Arts Center	1,129,897	74,463	489,124	497,351	46,884	593,889	47%
101-0405 Palais Royale	498,438	39,288	229,887	216,778	39,183	229,368	54%
101-0501 Legal Department	1,036,772	76,398	461,519	452,186	15,248	560,005	46%
101-0602 Engineering	1,225,137	92,517	500,050	442,400	107,371	617,717	50%
101-0801 Police Department	26,399,474	2,039,599	11,431,299	12,125,247	64,913	14,903,262	44%
101-0802 Communications Center	1,479,012	123,251	739,506	906,939	739,506	-	100%
101-0901 Fire Department	18,210,989	1,515,308	8,732,452	9,361,980	207,559	9,270,978	49%
101-1008 Human Rights	371,226	26,740	162,935	183,214	4,989	203,302	45%
101-1201 Code Enforcement	202,164	-	202,164	(710)	-	(0)	100%
General Fund Total	54,545,623	4,240,707	24,535,696	26,148,712	1,338,453	28,671,473	47%
Special Revenue							
103 Excess Levy	3,688	-	3,648	-	-	40	99%
201 Parks & Recreation	11,248,697	912,311	5,137,332	5,577,755	416,318	5,695,047	49%
202 Motor Vehicle Highway	10,977,409	506,689	4,135,914	4,025,256	651,436	6,190,059	44%
203 Recreation Nonreverting	1,459,754	98,576	466,864	455,667	108,875	884,016	39%
209 Studebaker-Oliver Reverting Grants	1,683,250	20,476	89,849	58,751	393,401	1,200,000	29%
210 Economic Development State Grants	2,522,519	18,003	1,512,284	449,495	599,011	411,224	84%
211 Department of Community Investment (DCI)	2,687,313	184,292	1,124,087	1,180,059	91,282	1,471,944	45%
212 Dept of Community Investment Grants	7,356,963	92,772	817,452	1,355,832	2,922,756	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	69,479	353,068	-	283,072	290,357	69%
220 Law Enforcement Continuing Education	743,508	96,409	196,324	171,430	30,088	517,096	30%
227 Loss Recovery	480,311	-	23,216	2,338,854	107,095	350,000	27%
249 Public Safety LOIT	6,600,626	556,228	3,104,597	3,377,956	-	3,496,029	47%
251 Local Roads & Streets	2,242,944	228,846	668,518	249,616	736,627	837,799	63%
258 Human Rights Federal Grant	221,838	14,350	83,110	111,184	6,972	131,756	41%
271 Eastrace Waterway	-	-	-	2,098	-	-	0%
273 Morris PAC / Palais Royale Marketing	18,878	-	2,457	3,332	3,510	12,912	32%
289 HAZMAT	10,000	-	1,170	21,542	6,439	2,391	76%
291 Indiana River Rescue	95,300	5,444	18,116	49,870	7,559	69,625	27%
292 Police Grants	55,373	1,275	33,239	15,296	22,134	-	100%
294 Regional Police Academy	22,500	1,263	3,462	25,471	-	19,038	15%
295 COPS MORE Grant	102,245	-	27,937	29,903	10,575	63,733	38%
299 Police Federal Drug Enforcement	168,965	-	12,042	113,194	14,371	156,923	16%
404 County Option Income Tax	15,191,448	1,142,904	6,696,826	5,044,928	1,366,803	7,127,819	53%
408 Economic Development Income Tax	10,560,181	99,244	3,725,529	3,776,696	642,800	6,191,853	41%
410 Urban Development Action Grant	238,173	-	146,068	146,068	-	92,106	61%
655 Project Releaf	528,358	3,295	404,824	52,375	-	123,534	77%
705 Police K-9 Unit	2,020	-	-	970	-	2,020	0%
Special Revenue Total	76,548,258	4,051,857	28,787,932	28,714,690	8,421,123	39,353,575	49%
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	37,406	89,740	32,935	28,570	150,023	44%
406 Cumulative Capital Development	526,737	56,546	361,467	361,467	-	165,270	69%
407 Cumulative Capital Improvement	365,907	-	184,125	183,750	-	181,782	50%
412 Major Moves Construction	2,385,033	58,844	590,982	1,082,033	521,435	1,272,616	47%
416 Morris Performing Arts Center Capital	78,923	1,599	19,824	27,698	15,639	43,460	45%
434 Community Revitalization Enhancement District	-	-	-	3,897	-	-	0%
677 Football Hall of Fame Capital	84,801	2,787	35,618	29,361	2,886	46,297	45%
Capital Project Total	4,569,786	157,182	1,776,844	2,202,714	568,530	2,224,412	51%
Enterprise							
287 Emergency Medical Services Capital	2,727,611	411,578	996,631	35,728	169,037	1,561,943	43%
288 Emergency Medical Services Operating	6,140,643	547,074	2,759,342	1,658,026	54,118	3,327,183	46%
600 Consolidated Building Fund	3,524,477	268,093	1,519,786	1,523,973	82,800	1,921,891	45%
601 Parking Garages	1,393,469	62,955	411,359	523,062	440,766	541,343	61%
610 Solid Waste Operations	5,597,412	395,728	2,506,147	2,642,475	425,521	2,665,743	52%
611 Solid Waste Capital	925,197	11,080	377,286	364,502	615	547,297	41%
620 Water Works Operations	17,047,657	1,085,703	7,146,778	7,080,273	904,761	8,996,118	47%
622 Water Works Capital	821,797	-	6,750	196,114	251,637	563,410	31%

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

Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget
City Enterp							
623 Water Works Bond Capital	-	-	-	175,564	-	-	0%
624 Water Works Customer Deposit	8,400	1,418	5,466	4,201	-	2,934	65%
625 Water Works Sinking	2,049,681	347,055	348,553	367,391	-	1,701,128	17%
626 Water Works Bond Reserve	9,500	-	2,050	7,374	-	7,450	22%
629 Water Works Reserve Operations & Maintenanc	10,000	2,287	8,614	6,206	-	1,386	86%
640 Sewer Repair Insurance	549,413	31,368	252,286	254,223	49,902	247,225	55%
641 Sewage Works Operations	40,097,438	2,598,508	15,415,471	18,002,651	2,483,390	22,198,577	45%
642 Sewage Works Capital	7,631,946	373,826	1,470,218	1,360,753	3,710,722	2,451,005	68%
643 Sewage Works Reserve Operations & Maint.	16,000	4,249	15,536	10,182	-	464	97%
649 Sewage Sinking	9,274,298	-	1,148,456	1,591,961	-	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	1,430,384	3,514,228	1,151,836	9,536,236	7,136,598	65%
666 2015 Sewer Bond Issuance	2,500	-	2,500	-	-	-	100%
670 Century Center	3,972,438	491,964	2,105,433	1,910,521	-	1,867,005	53%
671 Century Center Capital	188,621	56,406	95,153	246,596	-	93,468	50%
672 Century Center Energy Conservation Debt Svc	237,132	-	140,609	-	-	96,523	59%
Enterprise Total	122,584,780	8,119,676	40,248,653	40,198,970	18,271,988	64,064,140	48%
Internal Service							
222 Central Services	8,306,979	515,033	3,499,957	3,803,897	1,564,565	3,242,456	61%
224 Central Services Capital	305,584	15,173	150,619	-	55,155	99,810	67%
226 Liability Insurance	3,120,348	480,049	1,144,412	1,707,038	56,178	1,919,758	38%
278 Take Home Vehicle Police	10,000	-	53	-	-	9,947	1%
279 311 Call Center	499,357	38,900	236,969	-	2,959	259,430	48%
711 Self-Funded Employee Benefits	17,378,890	1,793,912	8,417,280	6,665,513	470,292	8,491,318	51%
713 Unemployment Compensation	113,882	2,955	32,248	48,099	15,400	66,234	42%
Internal Service Total	29,735,040	2,846,021	13,481,539	12,224,547	2,164,549	14,088,952	53%
Trust & Agency							
701 Firefighters Pension	5,464,843	534,598	2,710,710	2,632,041	-	2,754,133	50%
702 Police Pension	6,797,398	517,495	3,254,174	3,204,666	-	3,543,224	48%
730 City Cemetery	20,000	-	-	-	-	20,000	0%
Trust & Agency Total	12,282,241	1,052,093	5,964,884	5,836,707	-	6,317,357	49%
City Funds Total	301,533,743	20,467,537	115,431,547	115,962,340	30,764,643	155,351,924	48%
Redevelopment Commission Controlled Funds							
Tax Increment Financing							
324 River West Development Area (Airport TIF)	44,502,077	551,962	9,281,953	7,584,258	9,290,136	25,929,987	42%
420 Tax Incremental Financing (TIF) - Downtown	-	-	-	4,088,473	-	-	0%
422 TIF - West Washington	1,403,366	550	10,922	30,294	306,244	1,086,200	23%
425 Redevelopment Retail & Leighton Plaza	160,406	41,531	71,956	70,421	-	88,450	45%
426 TIF - Central Medical Service Area	-	-	-	2,294,533	-	-	0%
429 River East Development Area (NE Dev TIF)	8,335,159	326,459	460,255	145,547	4,134,133	3,740,771	55%
430 TIF - Southside Development #1	7,411,815	89,625	809,654	608,566	3,743,869	2,858,292	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	1,010,126	12,458,829	16,703,302	17,478,583	35,659,611	46%
Redevelopment							
433 Redevelopment General	4,500	-	-	-	-	4,500	0%
439 Certified Technology Park	2,692,913	-	142,913	794,823	-	2,550,000	5%
454 Airport Urban Enterprise Zone	50,000	-	-	-	-	50,000	0%
619 Blackthorn Operations	-	-	-	201,228	-	-	0%
Redevelopment Total	2,747,413	-	142,913	996,050	-	2,604,500	5%
Debt Service							
315 Redevelopment Bond - Airport Taxable	14,000	965	3,736	2,929	-	10,264	27%
328 Redevelopment Bond - Palais Royale	15,000	1,612	6,242	4,894	-	8,758	42%
432 TIF - Southside Development #3	490,503	-	365,835	559,269	-	124,668	75%
Debt Service Total	519,503	2,577	375,812	567,092	-	143,691	72%
Redevelopment Commission Controlled Funds Total	68,863,939	1,012,703	12,977,554	18,266,444	17,478,583	38,407,801	44%
Grand Total	370,397,682	21,480,240	128,409,102	134,228,785	48,243,226	193,759,725	48%

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Mayor's Office	Month	June
Fund/Department Number	101-0101	Date Updated	7/15/2016

	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	47,647	302,939	347,331	-	446,344	40%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	70	-	-	0%
Other Income	600	20	430	50	-	170	72%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	749,883	47,667	303,369	347,451	-	446,514	40%
Expenditures							
Personnel	685,492	44,046	270,962	322,659	-	414,530	40%
Supplies	3,662	5	797	5,789	119	2,746	25%
Services	60,139	3,615	31,315	17,602	14	28,810	52%
Debt Service	590	-	294	1,401	-	296	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	749,883	47,667	303,369	347,451	133	446,382	40%
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	June
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Fund/Department Number	101-0104	Date Updated	7/15/2016
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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	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	240,000	-	(1,585)	171%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,933	-	3,810	240,000	-	2,123	64%
Expenditures							
Personnel	-	-	-	213,581	-	-	0%
Supplies	2,350	-	1,629	1,537	721	-	100%
Services	3,583	-	2,181	24,882	1,402	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,933	-	3,810	240,000	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	June
Fund/Department Number	101-0201	Date Updated	7/15/2016

	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	31,544	191,253	171,331	-	252,222	43%
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	31,544	191,253	171,331	-	252,222	43%
Expenditures							
Personnel	332,855	23,656	148,559	152,154	-	184,296	45%
Supplies	7,582	81	4,784	871	407	2,391	68%
Services	103,038	7,807	37,910	18,307	22,083	43,045	58%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	443,475	31,544	191,253	171,331	22,490	229,732	48%
Net	-	-	-	-	(22,490)	22,490	
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	June
Fund/Department Number	101-0301	Date Updated	7/15/2016

	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	522,485	37,464	229,593	272,503	-	292,892	44%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	250	-	-	179	-	250	0%
Other Income	-	-	-	200	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	522,735	37,464	229,593	272,882	-	293,142	44%
Expenditures							
Personnel	279,671	22,522	133,276	103,394	22,687	123,708	56%
Supplies	8,936	137	5,726	820	605	2,605	71%
Services	234,128	14,804	90,590	168,668	36,490	107,047	54%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	522,735	37,464	229,593	272,882	59,782	233,361	55%
Net	-	-	-	-	(59,782)	59,782	
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/Variations Below:

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	WNIT Contract	Month	June
Fund/Department Number	101-0302	Date Updated	7/15/2016

	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/Variances 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	June
Fund/Department Number	101-0401	Date Updated	7/19/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	2,213,890	133,976	799,694	888,107	-	1,414,196	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	13,598	2,493	16,041	556	-	(2,443)	118%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,227,488	136,469	815,736	888,663	-	1,411,752	37%
Expenditures							
Personnel	1,978,924	118,967	715,769	812,969	-	1,263,155	36%
Supplies	42,034	3,440	11,143	17,217	2,963	27,927	34%
Services	201,358	13,853	86,493	57,191	25,311	89,554	56%
Debt Service	5,172	209	2,329	1,286	-	2,843	45%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,227,488	136,469	815,736	888,663	28,274	1,383,478	38%
Net	-	-	-	-	(28,274)	28,274	
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/Variations 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	June
Fund/Department Number	101-0404	Date Updated	7/13/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	179,897	(38,861)	(29,260)	99,651	-	209,157	-16%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	943,000	112,328	515,186	394,316	-	427,814	55%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	7,000	996	3,199	3,383	-	3,801	46%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,129,897	74,463	489,124	497,351	-	640,773	43%
Expenditures							
Personnel	823,612	54,625	346,245	353,440	100	477,267	42%
Supplies	22,698	1,917	6,318	10,900	8,126	8,253	64%
Services	283,587	17,922	136,560	133,011	38,658	108,369	62%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,129,897	74,463	489,124	497,351	46,884	593,889	47%
Net	-	-	-	-	(46,884)	46,884	
Cash Balance			-				

Staffing			
Full Time	12.00	11.00	
Part-Time /Seasonal/Temporary	4.00	4.00	
Total	16.00	15.00	-

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

Production Manager position is in the process of being filled.

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	June
Fund/Department Number	101-0405	Date Updated	7/13/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	174,426	10,780	112,433	88,671	-	22,810	64%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	301,572	26,549	110,599	120,762	-	190,973	37%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	22,440	1,959	6,855	7,345	-	15,585	31%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	498,438	39,288	229,887	216,778	-	229,368	46%
Expenditures							
Personnel	244,557	20,713	124,161	119,840	-	120,397	51%
Supplies	28,855	1,439	10,248	4,068	1,854	16,753	42%
Services	225,026	17,136	95,478	92,308	37,329	92,219	59%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	562	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	498,438	39,288	229,887	216,778	39,183	229,368	54%
Net	-	-	-	-	(39,183)	-	
Cash Balance			-	-			

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

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

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

Explain Significant Spending on Capital Projects Below:

No Capital expenditures budgeted for 2016.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Legal Department	Month	June
Fund/Department Number	101-0501	Date Updated	7/19/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	986,772	76,355	423,757	433,561	-	563,015	43%
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	43	37,762	18,626	-	12,238	76%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,036,772	76,398	461,519	452,186	-	575,253	45%
Expenditures							
Personnel	984,630	73,447	439,836	427,934	-	544,794	45%
Supplies	3,712	117	667	3,604	775	2,270	39%
Services	47,158	2,834	20,381	20,012	14,473	12,304	74%
Debt Service	1,272	-	635	635	-	637	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,036,772	76,398	461,519	452,186	15,248	560,005	46%
Net	-	-	-	-	(15,248)	15,248	
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	June
Fund/Department Number	101-0602	Date Updated	7/15/2016

	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	92,042	464,165	440,134	-	626,523	43%
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	475	35,885	2,267	-	98,564	27%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,225,137	92,517	500,050	442,400	-	725,087	41%
Expenditures							
Personnel	776,239	61,295	305,591	301,878	260	470,388	39%
Supplies	66,447	1,421	45,421	18,399	5,463	15,563	77%
Services	358,063	29,801	139,625	116,229	100,352	118,086	67%
Debt Service	24,388	-	9,412	5,894	1,296	13,680	44%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,225,137	92,517	500,050	442,400	107,371	617,717	50%
Net	-	-	-	-	(107,371)	107,371	
Cash Balance	-						

Staffing		
Full Time	7.93	7.86
Part-Time /Seasonal/Temporary	1.41	1.41
Total	9.34	9.27

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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. \$100K in encumbrance for Services include \$73K for updating the City construction standards and \$29K for water system evaluation. Other income includes reimbursement from the River West TIF for 80% of the salary of an engineer.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Police Department	Month	June
Fund/Department Number	101-0801	Date Updated	7/18/2016

	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	2,012,926	11,262,776	12,033,935	-	14,798,998	43%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	759	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	7,500	-	-	-	-	7,500	0%
Other Income	330,200	26,673	168,523	90,553	-	161,677	51%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	26,399,474	2,039,599	11,431,299	12,125,247	-	14,968,175	43%
Expenditures							
Personnel	23,573,968	1,817,178	10,272,768	10,714,995	-	13,301,200	44%
Supplies	346,456	24,051	160,430	223,982	29,272	156,754	55%
Services	2,471,050	197,934	995,039	1,183,003	35,641	1,440,370	42%
Debt Service	8,000	436	3,062	3,247	-	4,938	38%
Capital	-	-	-	20	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	26,399,474	2,039,599	11,431,299	12,125,247	64,913	14,903,262	44%
Net	-	-	-	-	(64,913)	64,913	
Cash Balance	-						

Staffing			
Full Time	268.00	252.00	252.00
Part-Time /Seasonal/Temporary	60.00	17.00	17.00
Total	328.00	269.00	269.00

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 twelve payrolls paid through June 2016 compared to thirteen through June 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	June
Fund/Department Number	101-0802	Date Updated	7/19/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	1,479,012	123,251	739,506	906,939	-	739,506	50%
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	739,506	906,939	-	739,506	50%
Expenditures							
Personnel	-	-	-	135,159	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,479,012	123,251	739,506	771,780	739,506	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,479,012	123,251	739,506	906,939	739,506	-	100%
Net	-	-	-	-	(739,506)	739,506	
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	June
Fund/Department Number	101-0901	Date Updated	7/11/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	18,198,989	1,507,662	8,713,178	9,231,015		9,485,811	48%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	6,000	(1,538)	55	126,593	-	5,945	1%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	6,000	9,184	19,219	4,372	-	(13,219)	320%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	18,210,989	1,515,308	8,732,452	9,361,980	-	9,478,537	48%
Expenditures							
Personnel	16,320,838	1,315,259	7,701,730	8,632,801	108,675	8,510,433	48%
Supplies	387,643	10,847	137,377	69,789	41,274	208,992	46%
Services	1,502,508	189,201	893,345	659,390	57,610	551,553	63%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	18,210,989	1,515,308	8,732,452	9,361,980	207,559	9,270,978	49%
Net	-	-	-	-	(207,559)	207,559	
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	June
Fund/Department Number	101-1008	Date Updated	7/15/2016

	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	371,226	26,740	162,935	183,214	-	208,291	44%
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	26,740	162,935	183,214	-	208,291	44%
Expenditures							
Personnel	298,643	21,669	134,621	142,124	-	164,022	45%
Supplies	1,546	4	381	638	500	665	57%
Services	71,037	5,067	27,933	30,044	4,489	38,615	46%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	10,407	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	371,226	26,740	162,935	183,214	4,989	203,302	45%
Net	-	-	-	-	(4,989)	4,989	
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	June
Fund/Department Number	101-1201	Date Updated	7/15/2016

	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	June
Fund/Department Number	102	Date Updated	7/15/2016

	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	1,405,850	-	1,405,850	-	-	-	100%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	40,000	9,026	43,569	29,391	-	(3,569)	109%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,445,850	9,026	1,449,419	29,391	-	(3,569)	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	1,445,850	9,026	1,449,419	29,391	-	(3,569)	
Cash Balance			10,141,526	8,671,579			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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	June
Fund/Department Number	103	Date Updated	7/15/2016

	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	-	7	9	-	13	37%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	20	-	7	9	-	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)	9	-	(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	June
Fund/Department Number	201	Date Updated	7/18/2016

	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	7,800,000	4,312,626	4,312,626	4,145,751	-	3,487,374	55%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	1,581,265	400,519	786,464	769,765	-	794,801	50%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,946,740	257,879	788,633	752,527	-	1,158,107	41%
Interest Earnings	10,000	834	16,018	8,487	-	(6,018)	160%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	154,794	12,699	74,769	71,078	-	80,025	48%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	11,492,799	4,984,557	5,978,509	5,747,608	-	5,514,290	52%
Expenditures							
Personnel	7,222,560	583,861	3,123,953	3,130,912	2,201	4,096,406	43%
Supplies	1,139,754	131,386	515,630	549,558	218,228	405,896	64%
Services	2,572,061	146,016	1,327,713	1,748,695	173,130	1,071,219	58%
Debt Service	178,822	51,048	170,036	148,590	-	8,786	95%
Capital	50,000	-	-	-	22,760	27,240	46%
Transfers Out	85,500	-	-	-	-	85,500	0%
Total Expenditures	11,248,697	912,311	5,137,332	5,577,755	416,318	5,695,047	49%
Net	244,102	4,072,246	841,177	169,853	(416,318)	(180,757)	
Cash Balance			4,811,678	3,697,491			

Staffing			
Full Time	90.00	89.00	89.00
Part-Time /Seasonal/Temporary	na	167.00	276.00
Total	90.00	256.00	365.00

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	June
Fund/Department Number	202	Date Updated	7/19/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	5,100,000	289,043	2,775,291	2,915,411	-	2,324,709	54%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	281,433	51,440	157,451	141,517	-	123,983	56%
Interest Earnings	27,879	5,818	27,169	13,990	-	710	97%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	89,327	865	17,255	58,101	-	72,072	19%
Transfers In	3,703,000	-	2,026,500	1,676,500	-	1,676,500	55%
Total Revenue	9,201,639	347,166	5,003,665	4,805,519	-	4,197,974	54%
Expenditures							
Personnel	4,411,058	268,512	1,776,171	1,855,937	1,648	2,633,239	40%
Supplies	2,628,660	96,946	869,565	927,724	235,049	1,524,046	42%
Services	3,170,906	140,913	1,196,281	1,013,205	414,739	1,559,886	51%
Debt Service	677,327	318	254,439	188,932	-	422,888	38%
Capital	89,458	-	39,458	39,458	-	50,000	44%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,977,409	506,689	4,135,914	4,025,256	651,436	6,190,059	44%
Net	(1,775,770)	(159,523)	867,752	780,263	(651,436)	(1,992,086)	
Cash Balance			6,013,620	4,675,734			

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	June
Fund/Department Number	203	Date Updated	7/15/2016

	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	100,704	563,195	467,545	-	869,370	39%
Interest Earnings	6,000	896	4,337	2,933	-	1,663	72%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	10,000	-	36	42,752	-	9,964	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,448,565	101,600	567,568	513,230	-	880,997	39%
Expenditures							
Personnel	655,619	36,175	171,850	224,814	-	483,769	26%
Supplies	307,068	11,685	76,387	114,422	77,435	153,246	50%
Services	497,067	26,416	194,327	112,881	31,440	271,300	45%
Debt Service	-	-	-	-	-	-	0%
Capital	-	24,300	24,300	-	-	(24,300)	0%
Transfers Out	-	-	-	3,550	-	-	0%
Total Expenditures	1,459,754	98,576	466,864	455,667	108,875	884,016	39%
Net	(11,189)	3,024	100,704	57,563	(108,875)	(3,018)	
Cash Balance			934,451	877,064			

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	June
Fund/Department Number	209	Date Updated	7/13/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	483,250	29,598	71,870	70,151	-	411,380	15%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,000	1,014	5,395	3,711	-	(1,395)	135%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	100,000	-	-	-	-	100,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	587,250	30,612	77,265	73,862	-	509,985	13%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,683,250	20,476	89,849	58,751	393,401	1,200,000	29%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,683,250	20,476	89,849	58,751	393,401	1,200,000	29%
Net	(1,096,000)	10,136	(12,585)	15,110	(393,401)	(690,014)	
Cash Balance			1,112,350	1,101,575			

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	June
Fund/Department Number	210	Date Updated	7/13/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	2,624,161	7,550	775,231	-	-	1,848,930	30%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	11,725	-	5,607	7,180	-	6,118	48%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	63,994	-	32,642	29,759	-	31,352	51%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,699,880	7,550	813,480	36,939	-	1,886,400	30%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,250,508	-	617,809	13,490	257,481	375,218	70%
Debt Service	72,011	18,003	36,005	36,005	-	36,006	50%
Capital	1,200,000	-	858,470	400,000	341,530	-	100%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,522,519	18,003	1,512,284	449,495	599,011	411,224	84%
Net	177,361	(10,453)	(698,804)	(412,556)	(599,011)	1,475,176	
Cash Balance			(538,448)	(83,123)			

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

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

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

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	June
Fund/Department Number	211	Date Updated	7/13/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	249,000	6,255	200,510	154,360	-	48,490	81%
Grants/Intergovernmental	419,287	-	120,805	1,951	-	298,482	29%
Charges for Services	2,000	-	165	430	-	1,835	8%
Interest Earnings	10,000	1,440	6,303	3,766	-	3,697	63%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	3,000	-	2,604	2,480	-	396	87%
Transfers In	1,968,138	-	984,319	983,819	-	983,819	50%
Total Revenue	2,651,425	7,695	1,314,706	1,146,805	-	1,336,719	50%
Expenditures							
Personnel	2,161,561	139,955	886,183	947,864	-	1,275,378	41%
Supplies	25,318	632	7,770	18,829	2,468	15,080	40%
Services	463,434	43,705	230,134	213,366	62,324	170,977	63%
Debt Service	-	-	-	-	-	-	0%
Capital	37,000	-	-	-	26,490	10,510	72%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,687,313	184,292	1,124,087	1,180,059	91,282	1,471,944	45%
Net	(35,888)	(176,598)	190,619	(33,254)	(91,282)	(135,225)	
Cash Balance			1,312,911	1,041,192			

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	June
Fund/Department Number	212	Date Updated	7/13/2016

	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	6,528,252	66,690	831,795	935,498	-	5,696,457	13%
Charges for Services	1,000	20	90	312	-	910	9%
Interest Earnings	2,000	94	1,119	1,105	-	881	56%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	913,648	1,346	11,381	196,810	-	902,267	1%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	7,444,900	68,150	844,385	1,133,725	-	6,600,515	11%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Grants	7,356,963	92,772	816,952	1,355,832	2,922,756	3,617,255	51%
Transfers Out	-	-	500	-	-	(500)	0%
Total Expenditures	7,356,963	92,772	817,452	1,355,832	2,922,756	3,616,755	51%
Net	87,937	(24,622)	26,933	(222,107)	(2,922,756)	2,983,760	
Cash Balance			606,920	574,389			

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	June
Fund/Department Number	216	Date Updated	7/18/2016

	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	9,402	25,250	810	-	9,750	72%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,000	201	1,031	636	-	(31)	103%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	36,000	9,603	26,281	1,446	-	9,719	73%
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	-	9,603	26,281	1,446	-	(26,281)	
Cash Balance			226,019	188,877			

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Gift, Donation, Bequest	Month	June
Fund/Department Number	217	Date Updated	7/15/2016

	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	61	319	365	-	481	40%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	360,000	165	943	3,055	-	359,057	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	360,800	226	1,262	3,420	-	359,538	0%
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	(1,700)	226	1,262	(77,673)	-	(2,962)	
Cash Balance			66,135	60,265			

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	June
Fund/Department Number	218	Date Updated	7/18/2016

	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	38	138	38	-	762	15%
Interest Earnings	100	11	60	41	-	40	60%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,000	49	198	79	-	802	20%
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	-	49	198	79	-	(198)	
Cash Balance			12,435	12,084			

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Unsafe Building	Month	June
Fund/Department Number	219	Date Updated	7/15/2016

	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	90,628	278,237	-	-	(48,237)	121%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	755,240	-	340,433	-	-	414,807	45%
Total Revenue	985,240	90,628	618,670	-	-	366,570	63%
Expenditures							
Personnel	260,769	19,664	122,372	-	-	138,397	47%
Supplies	41,149	3,064	8,630	-	380	32,139	22%
Services	624,579	46,751	222,066	-	282,692	119,821	81%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	926,497	69,479	353,068	-	283,072	290,357	69%
Net	58,743	21,149	265,602	-	(283,072)	76,213	
Cash Balance			266,517	-			

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	June
Fund/Department Number	220	Date Updated	7/18/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	49,119	-	-	0%
Charges for Services	200,000	15,276	114,158	106,773	-	85,842	57%
Interest Earnings	5,000	846	4,450	6,401	-	550	89%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	-	-	-	2,000	0%
Other Income	11,000	127	17,079	8,433	-	(6,079)	155%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	218,000	16,249	135,687	170,726	-	82,313	62%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	285,508	59,929	70,911	55,321	25,498	189,099	34%
Services	458,000	36,480	125,413	116,109	4,590	327,997	28%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	743,508	96,409	196,324	171,430	30,088	517,096	30%
Net	(525,508)	(80,160)	(60,637)	(704)	(30,088)	(434,783)	
Cash Balance			855,088	980,372			

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	June
Fund/Department Number	227	Date Updated	7/15/2016

	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	904	4,837	16,844	-	2,823	63%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	30,000	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	7,660	904	4,837	46,844	-	2,823	63%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	16,673	-	-	0%
Services	422,302	-	20,016	1,882,249	52,286	350,000	17%
Debt Service	-	-	-	-	-	-	0%
Capital	58,009	-	3,200	439,932	54,809	-	100%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	480,311	-	23,216	2,338,854	107,095	350,000	27%
Net	(472,651)	904	(18,379)	(2,292,010)	(107,095)	(347,177)	
Cash Balance			974,870	3,571,883			

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	June
Fund/Department Number	244	Date Updated	7/15/2016

	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/Variiances 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	June
Fund/Department Number	249	Date Updated	7/15/2016

	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	3,395,580	3,233,095	-	3,395,580	50%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	6,000	727	3,403	3,665	-	2,597	57%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	13	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,797,160	566,657	3,398,983	3,236,774	-	3,398,177	50%
Expenditures							
Personnel	6,600,626	556,228	3,104,597	3,377,956	-	3,496,029	47%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,600,626	556,228	3,104,597	3,377,956	-	3,496,029	47%
Net	196,534	10,429	294,386	(141,182)	-	(97,852)	
Cash Balance			936,321	1,149,241			

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	June
Fund/Department Number	251	Date Updated	7/15/2016

	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	96,134	562,621	556,366	-	505,379	53%
Grants/Intergovernmental	-	356	356	-	-	(356)	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	9,000	2,898	14,413	8,939	-	(5,413)	160%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	551,200	6,095	309,581	20,375	-	241,619	56%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,628,200	105,483	886,971	585,680	-	741,229	54%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	469,668	123,244	123,244	-	276,756	69,668	85%
Services	412,369	39,293	222,644	11,000	7,193	182,532	56%
Debt Service	-	-	-	-	-	-	0%
Capital	1,360,907	66,309	322,630	238,616	452,678	585,599	57%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,242,944	228,846	668,518	249,616	736,627	837,799	63%
Net	(614,744)	(123,363)	218,454	336,065	(736,627)	(96,571)	
Cash Balance			2,956,013	2,780,512			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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.

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 \$453K in encumbrance includes \$71K for Bendix Dr. (Lathrop to Toll Road), \$109K for the Boland Trail, \$107K for Safe Routes to School (Coquillard, Harrison, Perley and Lincoln schools) and \$64K for Olive St. at Sample design.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Excess Welfare Distribution	Month	June
Fund/Department Number	252	Date Updated	7/15/2016

	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	-	-	-	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	June
Fund/Department Number	257	Date Updated	7/15/2016

	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	-	-	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	-	-	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	-	-	650,001	
Cash Balance			4,217,549	-			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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 was established in July and is \$850,000 for 2016, comprised of 3 projects: 2 Safe Routes to School projects (LaSalle/Marquette and Monroe/Studebaker) and initial planning for the Ironwood/Corby/Rockne intersection.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Human Rights Federal Grant	Month	June
Fund/Department Number	258	Date Updated	7/15/2016

	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	145,000	-	121,000	6,667	-	24,000	83%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	401	1,997	1,450	-	3	100%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	18,040	270	17,733	17,647	-	307	98%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	165,040	671	140,730	25,763	-	24,310	85%
Expenditures							
Personnel	122,817	9,386	56,221	57,415	-	66,596	46%
Supplies	2,300	280	909	584	892	500	78%
Services	96,721	4,684	25,980	53,185	6,080	64,661	33%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	221,838	14,350	83,110	111,184	6,972	131,756	41%
Net	(56,798)	(13,679)	57,620	(85,421)	(6,972)	(107,446)	
Cash Balance			483,017	445,601			

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	June
Fund/Department Number	271	Date Updated	7/15/2016

	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	7	16	-	23	22%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	30	1	7	16	-	23	22%
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	7	(2,082)	-	23	
Cash Balance			1,342	3,230			

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	June
Fund/Department Number	273	Date Updated	7/13/2016

	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	18,000	1,616	8,318	3,613	-	9,682	46%
Interest Earnings	250	33	158	91	-	92	63%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	18,250	1,649	8,476	3,704	-	9,774	46%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	18,878	-	2,457	3,332	3,510	12,912	32%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	18,878	-	2,457	3,332	3,510	12,912	32%
Net	(628)	1,649	6,020	373	(3,510)	(3,138)	
Cash Balance			36,372	27,086			

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	June
Fund/Department Number	280	Date Updated	7/15/2016

	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	June
Fund/Department Number	281	Date Updated	7/13/2016

	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	150	26	134	93	-	16	89%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	150	26	134	93	-	16	89%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	150	26	134	93	-	16	
Cash Balance			27,496	27,297			

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	HAZMAT	Month	June
Fund/Department Number	289	Date Updated	7/18/2016

	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	-	29	156	113	-	(156)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	10,000	29	156	13,900	-	9,844	2%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	10,000	-	1,170	21,542	6,439	2,391	76%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,000	-	1,170	21,542	6,439	2,391	76%
Net	-	29	(1,014)	(7,642)	(6,439)	7,453	
Cash Balance			31,048	31,987			

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	June
Fund/Department Number	291	Date Updated	7/18/2016

	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	600	53,700	22,200	-	(8,700)	119%
Interest Earnings	200	121	525	328	-	(325)	263%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	45,200	721	54,225	22,528	-	(9,025)	120%
Expenditures							
Personnel	15,500	231	1,385	1,154	-	14,115	9%
Supplies	10,800	395	4,745	2,008	1,478	4,577	58%
Services	69,000	4,818	11,986	25,711	6,081	50,933	26%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	20,997	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	95,300	5,444	18,116	49,870	7,559	69,625	27%
Net	(50,100)	(4,723)	36,109	(27,342)	(7,559)	(78,650)	
Cash Balance			131,554	78,057			

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	June
Fund/Department Number	292	Date Updated	7/18/2016

	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	1,275	33,239	15,296	22,134	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	55,373	1,275	33,239	15,296	22,134	-	100%
Net	(55,373)	(1,275)	(33,239)	41,650	(22,134)	-	
Cash Balance			87,957	137,058			

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Regional Police Academy	Month	June
Fund/Department Number	294	Date Updated	7/18/2016

	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	-	18,600	20,488	-	1,400	93%
Interest Earnings	500	81	392	234	-	108	78%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,000	-	-	-	-	2,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	22,500	81	18,992	20,722	-	3,508	84%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	1,500	-	100	935	-	1,400	7%
Services	21,000	1,263	3,362	24,536	-	17,638	16%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	22,500	1,263	3,462	25,471	-	19,038	15%
Net	-	(1,182)	15,530	(4,749)	-	(15,530)	
Cash Balance			85,748	63,533			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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	June
Fund/Department Number	295	Date Updated	7/18/2016

	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	122	619	345	-	(119)	124%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	3,250	-	-	-	-	3,250	0%
Other Income	34,500	760	26,480	15,800	-	8,020	77%
Transfers In	-	-	-	20,965	-	-	0%
Total Revenue	92,000	882	34,418	37,110	-	57,582	37%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	57,245	-	4,010	27,130	10,245	42,990	25%
Services	45,000	-	23,927	2,773	330	20,743	54%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	102,245	-	27,937	29,903	10,575	63,733	38%
Net	(10,245)	882	6,481	7,207	(10,575)	(6,151)	
Cash Balance			128,039	113,440			

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	June
Fund/Department Number	299	Date Updated	7/18/2016

	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	1,093	1,093	63,744	-	158,907	1%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,000	116	667	513	-	333	67%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,000	-	-	-	-	1,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	162,000	1,209	1,760	64,257	-	160,240	1%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	61,965	-	6,965	44,872	14,371	40,629	34%
Services	62,000	-	1,290	23,102	-	60,710	2%
Debt Service	-	-	-	-	-	-	0%
Capital	45,000	-	3,787	45,221	-	41,213	8%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	168,965	-	12,042	113,194	14,371	142,552	16%
Net	(6,965)	1,209	(10,282)	(48,937)	(14,371)	17,688	
Cash Balance			242,470	335,606			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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	June
Fund/Department Number	404	Date Updated	7/15/2016

	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	4,727,010	4,429,956	-	4,727,013	50%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	95,000	10,189	55,899	49,744	-	39,101	59%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	821,461	48,191	423,296	412,868	-	398,165	52%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	10,370,484	846,216	5,206,206	4,892,568	-	5,164,278	50%
Expenditures							
Personnel	419,439	53,416	264,387	154,503	-	155,052	63%
Supplies	1,595,825	108,240	388,360	432,841	29,048	1,178,417	26%
Services	8,507,844	876,098	3,808,629	2,484,699	1,081,568	3,617,646	57%
Debt Service	2,588,970	105,150	1,476,266	1,194,334	-	1,112,704	57%
Capital	579,370	-	9,184	28,551	256,187	313,999	46%
Transfers Out	1,500,000	-	750,000	750,000	-	750,000	50%
Total Expenditures	15,191,448	1,142,904	6,696,826	5,044,928	1,366,803	7,127,819	53%
Net	(4,820,964)	(296,689)	(1,490,621)	(152,360)	(1,366,803)	(1,963,540)	
Cash Balance			10,989,091	14,879,259			

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

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

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

Explain Significant Spending on Capital Projects Below:

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

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Economic Development Income Tax	Month	June
Fund/Department Number	408	Date Updated	7/19/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	9,594,602	799,550	4,797,301	4,490,939	-	4,797,301	50%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	504,660	-	504,660	504,660	-	-	100%
Interest Earnings	60,000	9,637	48,815	34,204	-	11,185	81%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	268	82	-	(268)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	10,159,262	809,187	5,351,045	5,029,885	-	4,808,217	53%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	386	526	-	176	(703)	0%
Services	2,604,237	67,181	484,270	758,823	642,623	1,477,344	43%
Debt Service	1,274,662	31,676	661,999	438,568	-	612,663	52%
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	99,244	3,725,529	3,776,696	642,800	6,191,853	41%
Net	(400,919)	709,943	1,625,516	1,253,189	(642,800)	(1,383,635)	
Cash Balance			11,505,975	11,423,414			

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	June
Fund/Department Number	410	Date Updated	7/19/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	6,110	452	2,733	243	-	3,377	45%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	169,717	-	-	241,849	-	169,717	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	175,827	452	2,733	242,091	-	173,094	2%
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)	452	(143,335)	96,024	-	80,989	
Cash Balance			487,066	123,689			

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	June
Fund/Department Number	655	Date Updated	7/19/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	433,290	43,582	226,779	218,731	-	206,511	52%
Interest Earnings	4,000	642	4,449	3,580	-	(449)	111%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	437,290	44,224	231,228	222,312	-	206,062	53%
Expenditures							
Personnel	56,649	-	-	1,464	-	56,649	0%
Supplies	3,145	-	-	-	-	3,145	0%
Services	46,344	3,295	18,715	14,802	-	27,629	40%
Debt Service	72,220	-	36,109	36,109	-	36,111	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	350,000	-	350,000	-	-	-	100%
Total Expenditures	528,358	3,295	404,824	52,375	-	123,534	77%
Net	(91,068)	40,929	(173,596)	169,936	-	82,528	
Cash Balance			744,288	1,149,778			

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	June
Fund/Department Number	705	Date Updated	7/18/2016

	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	4	19	11	-	1	95%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	-	1,500	-	2,000	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,020	4	19	1,511	-	2,001	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	-	4	19	541	-	(19)	
Cash Balance			3,888	3,860			

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Football Hall of Fame Debt Service	Month	June
Fund/Department Number	313	Date Updated	7/14/2016

	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	1,300,000	744,230	744,230	501,785	-	555,770	57%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	183,112	43,455	90,170	61,939	-	92,942	49%
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	1,483,212	787,685	834,400	563,765	-	648,812	56%
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	215,197	787,685	198,400	(72,235)	-	16,797	
Cash Balance			209,796	1,887			

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

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

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

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

Explain Significant Spending on Capital Projects Below:

None

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Professional Sports Development	Month	June
Fund/Department Number	377	Date Updated	7/15/2016

	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	42,482	456,843	377,510	-	203,157	69%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	3,255	326	1,536	1,570	-	1,719	47%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	48,263	-	24,026	29,523	-	24,237	50%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	711,518	42,808	482,406	408,602	-	229,112	68%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	838,052	-	473,088	481,573	-	364,965	56%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	838,052	-	473,088	481,573	-	364,965	56%
Net	(126,534)	42,808	9,318	(72,970)	-	(135,852)	
Cash Balance			436,692	523,122			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variances 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	June
Fund/Department Number	401	Date Updated	7/15/2016

	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	56	348	138	-	(148)	174%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	15,200	56	348	138	-	14,852	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)	56	(21,652)	138	-	14,852	
Cash Balance			60,902	40,588			

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	June
Fund/Department Number	403	Date Updated	7/15/2016

	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	46	243	167	-	(43)	121%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	200	46	243	167	-	(43)	121%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	200	46	243	167	-	(43)	
Cash Balance			49,688	49,329			

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Park Nonreverting Capital	Month	June
Fund/Department Number	405	Date Updated	7/15/2016

	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	724	3,431	3,036	-	30,569	10%
Interest Earnings	4,000	354	2,034	1,592	-	1,966	51%
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	1,078	5,465	8,878	-	157,035	3%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	58,173	3,975	29,504	27,007	14,494	14,175	76%
Services	55,160	10,250	37,055	5,928	14,076	4,029	93%
Debt Service	-	-	-	-	-	-	0%
Capital	155,000	23,181	23,181	-	-	131,819	15%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	268,333	37,406	89,740	32,935	28,570	150,023	44%
Net	(105,833)	(36,327)	(84,275)	(24,057)	(28,570)	7,012	
Cash Balance			388,661	499,627			

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	June
Fund/Department Number	406	Date Updated	7/19/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	434,000	240,590	240,590	237,380	-	193,410	55%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	90,737	22,458	44,558	44,840	-	46,179	49%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	3,000	358	2,333	1,587	-	667	78%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	527,737	263,405	287,480	283,806	-	240,257	54%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	526,737	56,546	361,467	361,467	-	165,270	69%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	526,737	56,546	361,467	361,467	-	165,270	69%
Net	1,000	206,860	(73,987)	(77,661)	-	74,987	
Cash Balance			497,973	503,590			

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	June
Fund/Department Number	407	Date Updated	7/19/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	410,000	121,494	271,494	117,652	-	138,506	66%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	700	258	1,446	418	-	(746)	207%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	25,000	-	-	-	-	25,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	435,700	121,753	272,941	118,070	-	162,759	63%
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	121,753	88,816	(65,680)	-	(19,023)	
Cash Balance			400,047	183,803			

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	June
Fund/Department Number	412	Date Updated	7/15/2016

	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	2,286	11,256	12,101	-	13,744	45%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,086,733	-	707,598	368,031	-	379,135	65%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,111,733	2,286	718,855	380,132	-	392,879	65%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	750,000	909	9,368	-	190,632	550,000	27%
Debt Service	-	-	-	-	-	-	0%
Capital	1,635,033	57,935	581,614	1,082,033	330,803	722,616	56%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,385,033	58,844	590,982	1,082,033	521,435	1,272,616	47%
Net	(1,273,300)	(56,558)	127,872	(701,901)	(521,435)	(879,737)	
Cash Balance			2,284,861	2,939,762			

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 Jun 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 \$331K encumbered comprises \$70K for the downtown portion of the 2-way conversion of Main and Michigan/St. Joseph streets from Chippewa to LaSalle (the former IN-933), \$22K for the Bartlett St. roundabout, \$23K for the Western Ave. corridor sidewalks and striping, and \$24K for the Olive-Sample overpass, and \$21K for the parking garages. 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	June
Fund/Department Number	416	Date Updated	7/13/2016

	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	100,000	2,427	41,755	33,091	-	58,245	42%
Interest Earnings	3,000	496	2,551	1,756	-	449	85%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	103,000	2,923	44,306	34,847	-	58,694	43%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	30,000	800	6,080	11,225	-	23,920	20%
Services	48,923	799	13,743	16,473	15,639	19,541	60%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	78,923	1,599	19,824	27,698	15,639	43,460	45%
Net	24,077	1,324	24,482	7,149	(15,639)	15,234	
Cash Balance			541,208	522,569			

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

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

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

Explain Significant Spending on Capital Projects Below:

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	June
Fund/Department Number	434	Date Updated	7/15/2016

	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	-	59	330	168	-	(330)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	59	330	168	-	(330)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	3,897	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	3,897	-	-	0%
Net	-	59	330	(3,729)	-	(330)	
Cash Balance			2,734	6,109			

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	June
Fund/Department Number	450	Date Updated	7/13/2016

	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	17,000	1,345	5,597	5,224	-	11,403	33%
Interest Earnings	450	75	382	222	-	68	85%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	17,450	1,420	5,979	5,446	-	11,471	34%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	17,450	1,420	5,979	5,446	-	11,471	
Cash Balance			82,393	68,607			

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

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

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

Explain Significant Spending on Capital Projects Below:

No Capital spending in this fund.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Football Hall of Fame Capital	Month	June
Fund/Department Number	677	Date Updated	7/15/2016

	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	5,100	485	2,453	1,860	-	2,647	48%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	48,709	-	48,709	-	-	1	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	53,809	485	51,161	1,860	-	2,648	95%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	1,000	-	-	-	-	1,000	0%
Services	83,801	2,787	35,618	29,361	2,886	45,297	46%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	84,801	2,787	35,618	29,361	2,886	46,297	45%
Net	(30,992)	(2,302)	15,543	(27,501)	(2,886)	(43,649)	
Cash Balance			519,180	531,719			

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 2016. Our expenses are utilities until August 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	June
Fund/Department Number	287	Date Updated	7/18/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	2,075,000	-	1,307,757	396,727	-	767,243	63%
Interest Earnings	500	3,279	15,422	715	-	(14,922)	3084%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,075,500	3,279	1,323,179	397,442	-	752,321	64%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	385,775	385,775	-	-	(385,775)	0%
Debt Service	55,000	-	-	-	-	55,000	0%
Capital	2,672,611	25,803	610,856	35,728	169,037	1,892,718	29%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,727,611	411,578	996,631	35,728	169,037	1,561,943	43%
Net	(652,111)	(408,299)	326,548	361,714	(169,037)	(809,622)	
Cash Balance			2,898,788	361,714			

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	June
Fund/Department Number	288	Date Updated	7/18/2016

	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	452,717	2,733,124	2,350,954	-	2,290,388	54%
Interest Earnings	10,000	2,088	11,005	10,758	-	(1,005)	110%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	49,500	4,803	87,958	63,395	-	(38,458)	178%
Transfers In	2,000	-	-	-	-	2,000	0%
Total Revenue	5,085,012	459,608	2,832,087	2,425,107	-	2,252,925	56%
Expenditures							
Personnel	4,983,238	494,607	2,142,961	1,144,385	-	2,840,277	43%
Supplies	276,861	18,746	139,176	185,207	41,030	96,655	65%
Services	433,451	33,721	190,051	101,715	11,360	232,040	46%
Debt Service	447,093	-	287,154	226,719	1,728	158,211	65%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,140,643	547,074	2,759,342	1,658,026	54,118	3,327,183	46%
Net	(1,055,631)	(87,466)	72,745	767,081	(54,118)	(1,074,258)	
Cash Balance			2,186,078	3,652,052			

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	June
Fund/Department Number	600	Date Updated	7/15/2016

	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	171,687	732,682	937,325	-	666,718	52%
Interest Earnings	5,000	1,682	9,520	2,968	-	(4,520)	190%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	52	-	-	0%
Other Income	3,500	858	23,483	18,231	-	(19,983)	671%
Transfers In	2,110,068	-	527,517	665,786	-	1,582,551	25%
Total Revenue	3,517,968	174,227	1,293,201	1,624,361	-	2,224,767	37%
Expenditures							
Personnel	2,601,730	173,030	1,099,547	1,084,148	5,000	1,497,183	42%
Supplies	119,268	7,603	31,665	61,376	9,546	78,057	35%
Services	686,571	45,297	299,330	367,970	67,119	320,122	53%
Debt Service	46,623	2,486	18,960	10,479	1,135	26,529	43%
Capital	70,285	39,677	70,285	-	-	0	100%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,524,477	268,093	1,519,786	1,523,973	82,800	1,921,891	45%
Net	(6,509)	(93,866)	(226,584)	100,388	(82,800)	302,875	
Cash Balance			1,670,022	848,774			

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	June
Fund/Department Number	601	Date Updated	7/15/2016

	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	1,056,171	77,835	523,534	497,153	-	532,637	50%
Interest Earnings	8,500	680	3,330	3,621	-	5,170	39%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	7	3	-	(7)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,064,671	78,515	526,871	500,777	-	537,800	49%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,141,933	62,955	411,359	470,224	439,230	291,344	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	62,955	411,359	523,062	440,766	541,343	61%
Net	(328,798)	15,559	115,512	(22,285)	(440,766)	(3,543)	
Cash Balance			756,129	1,051,344			

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 and debt service are shown under Services line. Renovation held up as bids were over budget. Debt service will be postponed until 2018.

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	June
Fund/Department Number	610	Date Updated	7/12/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	5,592,249	562,035	2,784,514	2,550,232	-	2,807,735	50%
Interest Earnings	2,500	393	1,479	1,385	-	1,021	59%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	28,825	-	27,243	85,973	-	1,582	95%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,623,574	562,429	2,813,237	2,637,589	-	2,810,338	50%
Expenditures							
Personnel	1,725,395	129,289	705,889	785,360	762	1,018,744	41%
Supplies	249,261	25,607	85,158	136,815	4,838	159,264	36%
Services	2,697,559	240,832	1,443,400	1,390,301	410,221	843,938	69%
Debt Service	-	-	9,700	-	9,700	(19,400)	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	925,197	-	262,000	330,000	-	663,197	28%
Total Expenditures	5,597,412	395,728	2,506,147	2,642,475	425,521	2,665,743	52%
Net	26,162	166,701	307,089	(4,885)	(425,521)	144,594	
Cash Balance			522,624	430,277			

Staffing			
Full Time	26.20	24.20	24.20
Part-Time /Seasonal/Temporary	3.00	3.00	3.00
Total	29.20	27.20	27.20

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. Transfers out to Fund 611 are made to pay debt service obligations. Large encumbrances for landfill tipping fees contribute to service expenses appearing somewhat high.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Solid Waste Capital	Month	June
Fund/Department Number	611	Date Updated	7/12/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	200	196	433	53	-	(233)	216%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	300,000	-	-	(300,000)	0%
Transfers In	925,197	-	262,000	330,000	-	663,197	28%
Total Revenue	925,397	196	562,433	330,053	-	362,964	61%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	925,197	11,080	377,286	364,502	615	547,297	41%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	925,197	11,080	377,286	364,502	615	547,297	41%
Net	200	(10,885)	185,147	(34,450)	(615)	(184,332)	
Cash Balance			185,590	775			

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	June
Fund/Department Number	620	Date Updated	7/18/2016

	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	14,423,116	1,591,384	7,055,500	6,677,720	-	7,367,616	49%
Interest Earnings	35,000	2,776	16,783	16,302	-	18,217	48%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	135,000	113	40,743	32,251	-	94,257	30%
Transfers In	47,500	4,495	18,419	19,699	-	29,081	39%
Total Revenue	14,640,616	1,598,768	7,131,445	6,745,972	-	7,509,171	49%
Expenditures							
Personnel	5,440,741	405,585	2,417,090	2,269,971	2,387	3,021,264	44%
Supplies	1,655,677	101,182	517,396	734,358	203,523	934,758	44%
Services	5,352,541	371,696	2,029,525	1,851,647	696,812	2,626,204	51%
Debt Service	119,687	887	10,152	3,860	2,038	107,497	10%
Capital	-	-	-	-	-	-	0%
Transfers Out	4,479,011	206,354	2,172,615	2,220,437	-	2,306,396	49%
Total Expenditures	17,047,657	1,085,703	7,146,778	7,080,273	904,761	8,996,118	47%
Net	(2,407,041)	513,065	(15,333)	(334,301)	(904,761)	(1,486,947)	
Cash Balance			3,629,997	3,833,254			

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/Variiances Below:

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Capital	Month	June
Fund/Department Number	622	Date Updated	7.15.16

	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	28,000	2,678	14,124	10,467	-	13,876	50%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	28,000	2,678	14,124	10,467	-	13,876	50%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	821,797	-	6,750	196,114	251,637	563,410	31%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	821,797	-	6,750	196,114	251,637	563,410	31%
Net	(793,797)	2,678	7,374	(185,647)	(251,637)	(549,534)	
Cash Balance			2,887,782	2,939,634			

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, 3 1/2 Tn Utility Truck (1) \$144,609 and Double Cab Truck (2) \$88,840

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Bond Capital	Month	June
Fund/Department Number	623	Date Updated	7.15.16

	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	-	-	-	544	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	544	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	79,191	-	-	0%
Services	-	-	-	36,843	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	59,530	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	175,564	-	-	0%
Net	-	-	-	(175,020)	-	-	-
Cash Balance			-	7,519			

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	June
Fund/Department Number	624	Date Updated	7.15.16

	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	1,418	7,434	5,056	-	7,566	50%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	15,000	1,418	7,434	5,056	-	7,566	50%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	8,400	1,418	5,466	4,201	-	2,934	65%
Total Expenditures	8,400	1,418	5,466	4,201	-	2,934	65%
Net	6,600	-	1,968	855	-	4,632	
Cash Balance			1,531,149	1,492,808			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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	June
Fund/Department Number	625	Date Updated	7.12.16

	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	791	2,295	1,921	-	1,305	64%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	2,046,081	-	852,525	1,021,650	-	1,193,556	42%
Total Revenue	2,049,681	791	854,820	1,023,571	-	1,194,861	42%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	2,046,081	346,264	346,264	365,473	-	1,699,817	17%
Capital	-	-	-	-	-	-	0%
Transfers Out	3,600	791	2,289	1,918	-	1,311	64%
Total Expenditures	2,049,681	347,055	348,553	367,391	-	1,701,128	17%
Net	-	(346,264)	506,267	656,180	-	(506,267)	
Cash Balance			510,672	660,835			

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	June
Fund/Department Number	626	Date Updated	7.12.16

	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	16,000	1,496	7,901	2,351	-	8,099	49%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	16,000	1,496	7,901	2,351	-	8,099	49%
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	6,500	1,496	5,851	(5,023)	-	649	
Cash Balance			1,645,412	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	June
Fund/Department Number	629	Date Updated	7.12.16

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	10,000	2,287	11,520	7,409	-	(1,520)	115%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	165,166	-	227,461	150,228	-	(62,295)	138%
Total Revenue	175,166	2,287	238,981	157,637	-	(63,815)	136%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	10,000	2,287	8,614	6,206	-	1,386	86%
Total Expenditures	10,000	2,287	8,614	6,206	-	1,386	86%
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 Transfers In Revenue budget transfer was processed and posted in July.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Repair Insurance	Month	June
Fund/Department Number	640	Date Updated	7/19/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	561,225	61,752	320,590	304,214	-	240,635	57%
Interest Earnings	10,016	1,584	8,253	5,209	-	1,763	82%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	571,241	63,336	328,842	309,423	-	242,399	58%
Expenditures							
Personnel	188,900	12,332	71,689	81,137	-	117,211	38%
Supplies	41,569	798	13,687	10,307	13,707	14,176	66%
Services	290,487	18,238	152,693	148,562	36,196	101,599	65%
Debt Service	28,457	-	14,218	14,218	-	14,239	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	549,413	31,368	252,286	254,223	49,902	247,225	55%
Net	21,828	31,967	76,556	55,199	(49,902)	(4,826)	
Cash Balance			1,723,763	1,563,229			

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	June
Fund/Department Number	641	Date Updated	7/11/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	36,538,600	4,126,397	19,682,149	17,237,502	-	16,856,451	54%
Interest Earnings	65,000	10,573	49,330	30,261	-	15,670	76%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	92,000	3,930	23,903	41,946	-	68,097	26%
Transfers In	16,000	4,249	15,536	10,182	-	464	97%
Total Revenue	36,711,600	4,145,148	19,770,918	17,319,892	-	16,940,682	54%
Expenditures							
Personnel	7,573,583	517,241	3,121,788	3,270,251	3,502	4,448,294	41%
Supplies	2,292,608	139,597	710,264	609,424	411,730	1,170,613	49%
Services	16,901,880	1,180,046	5,850,419	5,033,423	2,066,199	8,985,263	47%
Debt Service	678,685	732	270,920	192,250	1,959	405,806	40%
Capital	-	-	-	-	-	-	0%
Transfers Out	12,650,682	760,893	5,462,081	8,897,303	-	7,188,601	43%
Total Expenditures	40,097,438	2,598,508	15,415,471	18,002,651	2,483,390	22,198,577	45%
Net	(3,385,838)	1,546,640	4,355,447	(682,759)	(2,483,390)	(5,257,895)	
Cash Balance			12,603,453	8,233,219			

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. 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	June
Fund/Department Number	642	Date Updated	7/12/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	45,000	7,172	40,337	15,313	-	4,663	90%
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	7,172	40,337	4,015,313	-	2,491,663	2%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	32,300	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	7,631,946	373,826	1,470,218	1,328,453	3,710,722	2,451,005	68%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	7,631,946	373,826	1,470,218	1,360,753	3,710,722	2,451,005	68%
Net	(5,099,946)	(366,655)	(1,429,881)	2,654,560	(3,710,722)	40,657	
Cash Balance			7,381,170	6,406,282			

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, Sewer maintenance equipment \$25,800, Wastewater utility vehicle and plant maintenance equipment \$24,113, Wastewater Treatment Plant Primary Clarifier Rehab \$232,757, Wastewater Treatment Plant Secondary Improvements \$140,965 and Digesters #1 & #3 Clean and Rehab \$786,539.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Works Reserve Operations & Maint.	Month	June
Fund/Department Number	643	Date Updated	7/11/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	16,000	4,249	20,319	12,157	-	(4,319)	127%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	536,997	-	896,725	256,086	-	(359,728)	167%
Total Revenue	552,997	4,249	917,043	268,243	-	(364,046)	166%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	16,000	4,249	15,536	10,182	-	464	97%
Total Expenditures	16,000	4,249	15,536	10,182	-	464	97%
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	June
Fund/Department Number	649	Date Updated	7/12/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	7,000	3,839	11,525	9,028	-	(4,525)	165%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	9,267,391	760,893	4,565,356	4,641,218	-	4,702,035	49%
Total Revenue	9,274,391	764,731	4,576,881	4,650,245	-	4,697,510	49%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	8,000	-	-	2,600	-	8,000	0%
Debt Service	9,266,298	-	1,148,456	1,589,361	-	8,117,842	12%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	9,274,298	-	1,148,456	1,591,961	-	8,125,842	12%
Net	93	764,731	3,428,424	3,058,284	-	(3,428,331)	
Cash Balance			4,233,165	3,848,620			

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	June
Fund/Department Number	653	Date Updated	7/12/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,300	-	1,746	-	-	(446)	134%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,300	-	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	-	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/Variations Below:

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Bond 2011	Month	June
Fund/Department Number	659	Date Updated	7/12/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	216	1,138	3,378	-	862	57%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,000	216	1,138	3,378	-	862	57%
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)	216	1,138	(1,081,979)	(162,482)	(8,744)	
Cash Balance			233,032	517,406			

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	June
Fund/Department Number	661	Date Updated	7/13/2016

	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	70,000	11,163	63,991	56,066	-	6,009	91%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	70,000	11,163	63,991	56,066	-	6,009	91%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	850,000	-	-	-	-	850,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	19,337,062	1,430,384	3,514,228	1,151,836	9,536,236	6,286,598	67%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	20,187,062	1,430,384	3,514,228	1,151,836	9,536,236	7,136,598	65%
Net	(20,117,062)	(1,419,221)	(3,450,236)	(1,095,770)	(9,536,236)	(7,130,590)	
Cash Balance			10,629,204	15,723,495			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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 \$956,257, Sewer Sensory Control Network \$193,609, Wastewater Treatment Plant Grit/Screening Improvements \$157,728, Secondary Clarifier Modifications \$1,698,807, CSO LTCP re-look \$1,667,559, and misc other \$2,070.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	2013A Cost of Issuance Fund	Month	June
Fund/Department Number	664	Date Updated	7/12/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	40	4	22	15	-	18	55%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	40	4	22	15	-	18	55%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	40	4	22	15	-	18	
Cash Balance			4,528	4,496			

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 will be transferred to the debt service fund before year end, 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	June
Fund/Department Number	666	Date Updated	6/30/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	130	6	100	-	-	30	77%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	130	6	100	-	-	30	77%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	2,500	-	2,500	-	-	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,500	-	2,500	-	-	-	100%
Net	(2,370)	6	(2,400)	-	-	30	
Cash Balance			6,690				

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Century Center	Month	June
Fund/Department Number	670	Date Updated	7/19/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	1,313,436	-	656,725	656,725	-	656,711	50%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	2,664,721	218,932	1,353,407	1,037,964	-	1,311,314	51%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	5,630	-	7,655	(25,106)	-	(2,025)	136%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,983,787	218,932	2,017,787	1,669,583	-	1,966,000	51%
Expenditures							
Personnel	2,249,773	233,157	1,107,193	977,776	-	1,142,580	49%
Supplies	473,779	77,254	314,081	262,401	-	159,698	66%
Services	1,075,098	101,877	604,483	670,345	-	470,615	56%
Debt Service	-	-	-	-	-	-	0%
Capital	14,722	-	-	-	-	14,722	0%
Transfers Out	159,066	79,676	79,676	-	-	79,390	50%
Total Expenditures	3,972,438	491,964	2,105,433	1,910,521	-	1,867,005	53%
Net	11,349	(273,032)	(87,646)	(240,938)	-	98,995	
Cash Balance			1,331,720	1,106,150			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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	June
Fund/Department Number	671	Date Updated	7/19/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	500	76	489	270	-	11	98%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	500	76	489	270	-	11	98%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	12,200	-	-	41,156	-	12,200	0%
Services	-	-	-	130,000	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	176,421	56,406	95,153	25,440	-	81,268	54%
Transfers Out	-	-	-	50,000	-	-	0%
Total Expenditures	188,621	56,406	95,153	246,596	-	93,468	50%
Net	(188,121)	(56,330)	(94,664)	(246,325)	-	(93,457)	
Cash Balance			907,408	1,172,337			

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	June
Fund/Department Number	672	Date Updated	7/19/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	157,742	4	107,746	7	-	49,996	68%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	79,676	79,676	79,676	50,000	-	-	100%
Total Revenue	237,418	79,680	187,422	50,007	-	49,996	79%
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	79,680	46,813	50,007	-	(46,527)	
Cash Balance			96,845	50,007			

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	June
Fund/Department Number	222	Date Updated	7/18/2016

	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	594,053	3,677,938	3,830,241	-	4,503,569	45%
Interest Earnings	3,240	1,024	5,456	4,196	-	(2,216)	168%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	49,890	734	10,599	46,399	-	39,291	21%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	8,234,637	595,810	3,693,994	3,880,836	-	4,540,643	45%
Expenditures							
Personnel	3,143,175	201,214	1,223,307	1,316,086	-	1,919,868	39%
Supplies	190,636	(28,871)	69,271	61,374	6,395	114,970	40%
Services	4,826,174	341,854	2,202,018	2,303,190	1,556,916	1,067,240	78%
Debt Service	16,475	835	5,361	3,248	1,255	9,859	40%
Capital	-	-	-	120,000	-	-	0%
Transfers Out	130,519	-	-	-	-	130,519	0%
Total Expenditures	8,306,979	515,033	3,499,957	3,803,897	1,564,565	3,242,456	61%
Net	(72,342)	80,778	194,036	76,939	(1,564,565)	1,298,187	
Cash Balance			1,646,292	1,635,155			

Staffing			
Full Time	42.00	35.00	35.00
Part-Time /Seasonal/Temporary	3.00	2.00	2.00
Total	45.00	37.00	37.00

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 June we had 1,516 vehicle repairs. Average Fuel prices for June is \$1.84 for Unleaded and \$1.87 for Diesel. Budgeted amount per gallon is \$3.20. The Radio Shop's project was the AVL installation of all new radios without loss of service to all departments. Equipment Services continues to purchase new vehicles with compressed natural gas or hybrids.

Sustainability Office new hire will begin August 1.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Central Services Capital	Month	June
Fund/Department Number	224	Date Updated	7/18/2016

	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	-	102	807	-	-	(807)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	130,519	-	-	-	-	130,519	0%
Total Revenue	130,519	102	807	-	-	129,712	1%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	20,000	12,799	12,799	-	9,500	(2,299)	111%
Services	60,019	-	-	-	9,000	51,019	15%
Debt Service	-	-	-	-	-	-	0%
Capital	225,565	2,374	137,820	-	36,655	51,090	77%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	305,584	15,173	150,619	-	55,155	99,810	67%
Net	(175,065)	(15,070)	(149,812)	-	(55,155)	29,903	
Cash Balance			39,481	-			

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

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

Revenues are a transfer from Central Services fund 222.

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	June
Fund/Department Number	226	Date Updated	7/15/2016

	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	1,107,762	611,384	-	1,115,721	50%
Interest Earnings	20,500	4,485	22,665	18,235	-	(2,165)	111%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	12,900	737	13,615	2,375	-	(715)	106%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,256,883	188,523	1,144,042	631,994	-	1,112,841	51%
Expenditures							
Personnel	250,135	16,023	96,076	112,992	-	154,059	38%
Supplies	30,734	158	5,531	16,928	5,256	19,946	35%
Services	2,839,479	463,867	1,042,805	1,577,119	50,922	1,745,753	39%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,120,348	480,049	1,144,412	1,707,038	56,178	1,919,758	38%
Net	(863,465)	(291,526)	(370)	(1,075,044)	(56,178)	(806,917)	
Cash Balance			4,524,876	4,605,548			

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. Miscellaneous income is slightly over budget due to a higher than expected reimbursement from a worker's compensation claim. The revenue budget will be adjusted in March.

Explain Significant Spending on Capital Projects Below:

No capital expenditures are budgeted in 2016.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Take Home Vehicle Police	Month	June
Fund/Department Number	278	Date Updated	7/18/2016

	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	-	4,360	26,550	30,200	-	(26,550)	0%
Interest Earnings	4,000	636	3,228	1,839	-	772	81%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	60,400	4,360	26,550	30,200	-	33,850	44%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	64,400	9,356	56,328	62,239	-	8,072	87%
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	9,356	56,275	62,239	-	(1,875)	
Cash Balance			697,747	578,251			

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

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

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

Explain Significant Spending on Capital Projects Below:

None

2016 City of South Bend Monthly Financial Report

Fund/Department Name	311 Call Center	Month	June
Fund/Department Number	279	Date Updated	7/12/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	499,358	38,900	236,969	-	-	262,389	47%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	499,358	38,900	236,969	-	-	262,389	47%
Expenditures							
Personnel	459,575	35,262	217,629	-	-	241,946	47%
Supplies	5,300	266	1,612	-	237	3,451	35%
Services	34,482	3,372	17,728	-	2,722	14,032	59%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	499,357	38,900	236,969	-	2,959	259,430	48%
Net	1	-	0	-	(2,959)	2,960	
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	June
Fund/Department Number	711	Date Updated	7/19/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	17,151,500	1,374,517	8,281,401	7,269,862	-	8,870,099	48%
Interest Earnings	23,345	4,922	23,847	15,397	-	(502)	102%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,500	449,976	611,479	19,399	-	(609,979)	40765%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	17,176,345	1,829,415	8,916,727	7,304,658	-	8,259,618	52%
Expenditures							
Personnel	4,316	-	-	5	-	4,316	0%
Supplies	17,875	2,956	16,858	4,637	17,588	(16,570)	193%
Services	1,415,949	15,783	804,057	394,265	426,666	185,226	87%
Insurance	15,940,750	1,775,173	7,596,366	6,266,605	26,038	8,318,346	48%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	17,378,890	1,793,912	8,417,280	6,665,513	470,292	8,491,318	51%
Net	(202,545)	35,503	499,446	639,145	(470,292)	(231,699)	
Cash Balance			4,872,210	4,708,848			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variances 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	June
Fund/Department Number	713	Date Updated	7/19/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	105,682	12,412	39,442	50,840	-	66,240	37%
Interest Earnings	1,600	250	1,306	821	-	294	82%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	107,282	12,662	40,748	51,662	-	66,534	38%
Expenditures							
Personnel	80,000	2,348	17,606	35,901	-	62,394	22%
Supplies	-	-	-	-	-	-	0%
Services	33,882	607	14,642	12,198	15,400	3,840	89%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	113,882	2,955	32,248	48,099	15,400	66,234	42%
Net	(6,600)	9,707	8,499	3,563	(15,400)	301	
Cash Balance			277,782	244,733			

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	June
Fund/Department Number	701	Date Updated	7/19/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	4,866,271	2,434,636	2,434,636	2,518,013	-	2,431,635	50%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,500	-	1,061	872	-	3,439	24%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	3,080	3,080	3,743	-	(3,080)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,870,771	2,437,715	2,438,776	2,522,628	-	2,431,995	50%
Expenditures							
Personnel	5,457,693	534,513	2,706,978	2,628,581	-	2,750,715	50%
Supplies	200	-	13	-	-	187	7%
Services	6,950	86	3,718	3,460	-	3,232	54%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,464,843	534,598	2,710,710	2,632,041	-	2,754,133	50%
Net	(594,072)	1,903,117	(271,934)	(109,413)	-	(322,138)	
Cash Balance			200,370	529,892			

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	June
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	5,991,750	2,997,375	2,997,375	3,187,679	-	2,994,375	50%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,500	-	2,773	1,547	-	1,727	62%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	4,000	-	-	-	-	4,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,000,250	2,997,375	3,000,148	3,189,226	-	3,000,102	50%
Expenditures							
Personnel	6,789,198	517,377	3,250,575	3,201,278	-	3,538,623	48%
Supplies	800	-	-	-	-	800	0%
Services	7,400	118	3,599	3,388	-	3,801	49%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,797,398	517,495	3,254,174	3,204,666	-	3,543,224	48%
Net	(797,148)	2,479,880	(254,026)	(15,440)	-	(543,122)	
Cash Balance			903,392	1,095,333			

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	June
Fund/Department Number	730	Date Updated	7/15/2016

	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	27	140	97	-	10	93%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	150	27	140	97	-	10	93%
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)	27	140	97	-	(19,990)	
Cash Balance			28,682	28,474			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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	June
Fund/Department Number	324	Date Updated	7/14/2016

	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	9,769,452	9,769,452	9,396,168	-	6,953,848	58%
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	24,633	146,949	124,520	-	266,757	36%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,692,858	30,163	437,648	1,690,191	-	1,255,210	26%
Transfers In	43,000	2,577	9,977	4,979,607	-	33,023	23%
Total Revenue	19,268,864	9,826,825	10,562,528	16,496,546	-	8,706,336	55%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	4,663,680	36,850	385,609	1,996,934	918,901	3,359,170	28%
Debt Service	6,217,896	39,225	2,854,674	3,588,817	-	3,363,222	46%
Capital	33,620,501	475,887	6,041,671	1,998,507	8,371,235	19,207,595	43%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	44,502,077	551,962	9,281,953	7,584,258	9,290,136	25,929,987	42%
Net	(25,233,213)	9,274,863	1,280,574	8,912,288	(9,290,136)	(17,223,651)	
Cash Balance			34,096,063	40,392,072			

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: \$1.2M for Ignition Park Infrastructure; \$486K for LaSalle Hotel; \$223K for Safe Routes to School @ Harrison School; \$830K for Advanced Center for Cancer Care; \$225K for Lippert; \$2M for Nello; \$255K for Western Restriping.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Tax Incremental Financing (TIF) - Downtown	Month	June
Fund/Department Number	420	Date Updated	7/14/2016

	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	June
Fund/Department Number	422	Date Updated	7/14/2016

	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	282,810	282,810	195,866	-	137,190	67%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	15,500	1,395	7,358	3,956	-	8,142	47%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	435,500	284,205	290,167	199,821	-	145,333	67%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	43,166	550	10,922	30,294	6,244	26,000	40%
Debt Service	-	-	-	-	-	-	0%
Capital	1,360,200	-	-	-	300,000	1,060,200	22%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,403,366	550	10,922	30,294	306,244	1,086,200	23%
Net	(967,866)	283,655	279,246	169,527	(306,244)	(940,867)	
Cash Balance			1,786,070	1,365,277			

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

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

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

Explain Significant Spending on Capital Projects Below:

Major projects committed thus far in 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	June
Fund/Department Number	425	Date Updated	7/14/2016

	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	154	810	466	-	896	47%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	170,997	13,348	67,522	86,977	-	103,475	39%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	172,703	13,502	68,332	87,443	-	104,371	40%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	8,742	293	1,640	4,222	-	7,102	19%
Services	151,664	41,238	70,316	66,200	-	81,348	46%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	160,406	41,531	71,956	70,421	-	88,450	45%
Net	12,297	(28,029)	(3,625)	17,021	-	15,922	
Cash Balance			205,192	189,548			

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	June
Fund/Department Number	426	Date Updated	7/14/2016

	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	June
Fund/Department Number	429	Date Updated	7/14/2016

	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	1,170,979	1,170,979	1,391,012	-	1,579,021	43%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	57,000	6,944	36,776	18,630	-	20,224	65%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	19,357	-	-	0%
Transfers In	-	-	-	1,430,965	-	-	0%
Total Revenue	2,807,000	1,177,923	1,207,755	2,859,965	-	1,599,245	43%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	83,573	2,334	33,284	62,529	80,288	(29,999)	136%
Debt Service	-	-	-	-	-	-	0%
Capital	8,251,586	324,125	426,971	83,018	4,053,845	3,770,770	54%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	8,335,159	326,459	460,255	145,547	4,134,133	3,740,771	55%
Net	(5,528,159)	851,464	747,500	2,714,418	(4,134,133)	(2,141,526)	
Cash Balance			8,490,022	7,270,898			

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	June
Fund/Department Number	430	Date Updated	7/14/2016

	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	1,251,614	1,251,614	1,298,974	-	1,148,386	52%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	33,000	5,175	28,898	15,329	-	4,102	88%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,433,000	1,256,789	1,280,511	1,314,304	-	1,152,489	53%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	528,454	61,095	235,667	157,433	88,573	204,214	61%
Debt Service	-	-	-	-	-	-	0%
Capital	6,883,361	28,530	573,987	451,133	3,655,297	2,654,077	61%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	7,411,815	89,625	809,654	608,566	3,743,869	2,858,292	61%
Net	(4,978,815)	1,167,164	470,858	705,738	(3,743,869)	(1,705,803)	
Cash Balance			6,624,092	5,663,029			

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	June
Fund/Department Number	435	Date Updated	7/15/2016

	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	320,000	231,289	231,289	163,944	-	88,711	72%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	750	11	345	333	-	405	46%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	320,750	231,300	231,634	164,277	-	89,116	72%
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)	231,300	91,634	(5,343)	(4,200)	(120,884)	
Cash Balance			243,299	216,087			

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	River East Residential (NE Res TIF)	Month	June
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Fund/Department Number	436	Date Updated	7/15/2016
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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	2,948,923	2,061,402	2,061,402	1,663,572	-	887,521	70%
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	2,061,402	2,274,510	1,665,144	-	887,912	72%
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)	2,061,402	590,421	(46,445)	-	(857,999)	
Cash Balance			2,210,439	1,659,058			

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Redevelopment General	Month	June
Fund/Department Number	433	Date Updated	7/15/2016

	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	152	8	43	34	-	109	28%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	152	8	43	34	-	109	28%
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)	8	43	34	-	(4,391)	
Cash Balance			8,745	10,124			

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	June
Fund/Department Number	439	Date Updated	7/15/2016

	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	14,637	1,986	10,981	16,621	-	3,656	75%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	14,637	1,986	10,981	16,621	-	3,656	75%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	64	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	2,692,913	-	142,913	794,759	-	2,550,000	5%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,692,913	-	142,913	794,823	-	2,550,000	5%
Net	(2,678,276)	1,986	(131,931)	(778,202)	-	(2,546,345)	
Cash Balance			2,141,375	4,242,359			

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	June
Fund/Department Number	454	Date Updated	7/15/2016

	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	3,900	354	1,862	1,284	-	2,038	48%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,900	354	1,862	1,284	-	2,038	48%
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)	354	1,862	1,284	-	(47,962)	
Cash Balance			381,483	378,724			

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	June
Fund/Department Number	619	Date Updated	7/19/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	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	-	-	-	19,744	-	-	0%
Total Expenditures	-	-	-	201,228	-	-	0%
Net	-	-	-	(81,931)	-	-	-
Cash Balance	-						

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

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

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

Explain Significant Spending on Capital Projects Below:

Equipment payments

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Redevelopment Bond - Airport Taxable	Month	June
Fund/Department Number	315	Date Updated	7/14/2016

	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	14,000	965	5,086	3,529	-	8,914	36%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	14,000	965	5,086	3,529	-	8,914	36%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	14,000	965	3,736	2,929	-	10,264	27%
Total Expenditures	14,000	965	3,736	2,929	-	10,264	27%
Net	-	-	1,351	599	-	(1,351)	
Cash Balance			1,038,904	1,038,904			

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Coveleski Debt Service Reserve	Month	June
Fund/Department Number	317	Date Updated	7/14/2016

	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	5,300	473	2,491	1,717	-	2,809	47%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,300	473	2,491	1,717	-	2,809	47%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	5,300	473	2,491	1,717	-	2,809	
Cash Balance			510,311	506,620			

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Redevelopment Bond - Palais Royale	Month	June
Fund/Department Number	328	Date Updated	7/14/2016

	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	15,000	1,612	8,498	5,896	-	6,502	57%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	15,000	1,612	8,498	5,896	-	6,502	57%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	15,000	1,612	6,242	4,894	-	8,758	42%
Total Expenditures	15,000	1,612	6,242	4,894	-	8,758	42%
Net	-	-	2,257	1,002	-	(2,257)	
Cash Balance			1,735,840	1,735,840			

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - Southside Development #3	Month	June
Fund/Department Number	432	Date Updated	7/14/2016

	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	-	-	-	11,490	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	25,000	4,601	24,843	18,951	-	157	99%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	25,000	4,601	24,843	30,441	-	157	99%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,000	-	-	201,724	-	1,000	0%
Debt Service	489,503	-	365,835	357,545	-	123,668	75%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	490,503	-	365,835	559,269	-	124,668	75%
Net	(465,503)	4,601	(340,992)	(528,828)	-	(124,511)	
Cash Balance			4,961,403	5,974,027			

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: