



Period Ending:

July 31, 2016

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Administration/Finance

City of South Bend

Monthly Departmental Financial Report

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Fiscal Officers

July 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 July 31, 2016, total revenue for the year was \$165,983,528, 57% of estimated revenue. As of July 31, 2015 total revenue received was \$159,482,139 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 July 31, 2016, total expenditures were \$159,048,563 and outstanding encumbrances were \$47,058,024, a total of \$206,106,587 which represents 55% 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 43% of the amended expenditure budget at the end of the period. Total expenditures were \$163,437,892 as of July 31, 2015.

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

In May the City received a one-time special distribution from the state for local option income tax (LOIT) totaling \$5.6 million dollars. The state stipulated that 75% was to be used for infrastructure improvements and 25% could be used for any governmental purpose. The state also instructed that cities set up Fund 257 – LOIT Special Distribution to account for the funds. The City has done so and Fund 257 was seeded with \$4,217,549 in May. 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
July 31, 2016

Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
City Funds							
General Fund		55,363,383	1,250,328	30,475,218	29,737,583	839,940	55%
Special Revenue							
102 Rainy Day		1,465,850	4,650	1,454,069	35,200	11,781	99%
103 Excess Levy		20	-	7	12	13	37%
201 Parks & Recreation		11,492,799	372,027	6,350,536	6,179,539	5,142,263	55%
202 Motor Vehicle Highway		9,201,639	1,175,464	6,179,129	5,134,169	3,022,510	67%
203 Recreation Nonreverting		1,448,565	77,871	645,439	610,379	803,126	45%
209 Studebaker-Oliver Reverting Grants		592,250	18,231	95,496	83,202	496,754	16%
210 Economic Development State Grants		2,699,880	-	813,480	436,939	1,886,400	30%
211 Department of Community Investment (DCI)		2,491,425	428,055	1,742,761	1,156,137	748,664	70%
212 Dept of Community Investment Grants		7,444,900	29,015	873,400	1,219,374	6,571,500	12%
216 Police State Seizures		36,000	102	26,383	15,076	9,617	73%
217 Gift, Donation, Bequest		360,800	145	1,407	3,791	359,393	0%
218 Police Curfew Violations		1,000	44	241	99	759	24%
219 Unsafe Building		985,240	278,845	897,515	-	87,725	91%
220 Law Enforcement Continuing Education		218,000	22,859	158,546	191,704	59,454	73%
227 Loss Recovery		7,660	447	5,284	49,782	2,376	69%
244 Emergency Phone System		-	-	-	19	-	0%
249 Public Safety LOIT		6,797,160	566,186	3,965,169	3,776,166	2,831,991	58%
251 Local Roads & Streets		1,628,200	164,231	1,051,203	683,063	576,997	65%
257 LOIT Special Distribution		4,867,550	-	4,217,549	-	650,001	87%
258 Human Rights Federal Grant		165,040	206	140,936	67,625	24,104	85%
271 Eastrace Waterway		30	1	7	18	23	24%
273 Morris PAC / Palais Royale Marketing		18,250	26	8,502	6,868	9,748	47%
280 Police Block Grants		20	2	21	16	(1)	103%
281 Economic Develop. Commission-Revenue Bonds		150	13	147	111	3	98%
289 HAZMAT		10,000	14	170	13,921	9,830	2%
291 Indiana River Rescue		45,200	51,061	105,286	30,983	(60,086)	233%
292 Police Grants		-	-	-	56,946	-	0%
294 Regional Police Academy		22,500	40	19,031	20,764	3,469	85%
295 COPS MORE Grant		92,000	588	35,006	37,916	56,994	38%
299 Police Federal Drug Enforcement		162,000	114	1,874	64,352	160,126	1%
404 County Option Income Tax		10,370,484	846,604	6,052,810	5,685,765	4,317,674	58%
408 Economic Development Income Tax		10,159,262	807,277	6,158,321	5,785,582	4,000,941	61%
410 Urban Development Action Grant		175,827	223	2,956	252,174	172,871	2%
655 Project Releaf		437,290	30,606	261,834	259,676	175,456	60%
705 Police K-9 Unit		2,020	1	21	1,513	1,999	1%
Special Revenue Total		73,399,011	4,874,947	41,264,536	31,858,879	32,134,475	56%
City Debt Service							
313 Football Hall of Fame Debt Service		1,483,212	9,343	843,743	568,021	639,469	57%
City Debt Service Total		1,483,212	9,343	843,743	568,021	639,469	57%
Capital Project							
377 Professional Sports Development		711,518	69,355	551,761	538,050	159,757	78%
401 Coveleski Stadium Capital		15,200	28	376	165	14,824	2%
403 Zoo Endowment		200	23	265	200	(65)	133%
405 Park Nonreverting Capital		162,500	868	6,334	9,796	156,166	4%
406 Cumulative Capital Development		527,737	4,612	292,093	288,449	235,644	55%
407 Cumulative Capital Improvement		435,700	172	273,113	268,188	162,587	63%
412 Major Moves Construction		1,111,733	1,122	719,976	382,212	391,757	65%
416 Morris Performing Arts Center Capital		103,000	248	44,554	35,195	58,446	43%
434 Community Revitalization Enhancement District		7,200	58	388	199	6,812	5%
450 Palais Royale Historic Preservation		17,450	1,058	7,037	7,048	10,413	40%
677 Football Hall of Fame Capital		53,809	239	51,400	2,218	2,409	96%
Capital Project Total		3,146,047	77,783	1,947,297	1,531,720	1,198,750	62%
Enterprise							
287 Emergency Medical Services Capital		2,075,500	462,430	1,785,609	397,684	289,891	86%
288 Emergency Medical Services Operating		5,085,012	470,352	3,302,439	2,812,016	1,782,573	65%
600 Consolidated Building Fund		3,517,968	1,192,134	2,485,335	3,158,355	1,032,633	71%
601 Parking Garages		1,064,891	59,658	586,529	583,896	478,362	55%
610 Solid Waste Operations		5,623,574	389,909	3,203,145	3,130,475	2,420,429	57%
611 Solid Waste Capital		1,225,397	251,088	813,521	519,067	411,876	66%
620 Water Works Operations		14,640,616	1,346,716	8,478,161	7,922,574	6,162,455	58%
622 Water Works Capital		28,000	1,324	15,448	12,473	12,552	55%
623 Water Works Bond Capital		-	-	-	544	-	0%
624 Water Works Customer Deposit		15,000	701	8,135	6,057	6,865	54%
625 Water Works Sinking		2,049,681	341,398	1,196,218	1,194,735	853,463	58%
626 Water Works Bond Reserve		16,000	745	8,646	3,429	7,354	54%
629 Water Works Reserve Operations & Maintenance		250,461	1,130	240,111	159,136	10,350	96%
640 Sewer Repair Insurance		571,241	43,244	372,087	360,773	199,154	65%
641 Sewage Works Operations		36,711,600	2,384,152	22,155,070	20,480,761	14,556,530	60%
642 Sewage Works Capital		2,532,000	3,412	43,749	4,019,764	2,488,251	2%
643 Sewage Works Reserve Operations & Maint.		552,997	2,099	919,143	270,710	(366,146)	166%
649 Sewage Sinking		9,274,391	762,648	5,339,528	5,426,480	3,934,863	58%
653 Sewage Debt Service Reserve		1,300	514	2,260	-	(980)	174%
659 Sewer Bond 2011		2,000	107	1,245	3,724	756	62%
661 Sewer Bond 2012		70,000	5,017	69,008	66,654	992	99%
664 2013A Cost of Issuance Fund		40	2	24	18	16	61%
666 2015 Sewer Bond Issuance		130	3	103	-	27	80%
670 Century Center		3,983,787	151,794	2,169,582	2,430,867	1,814,205	54%
671 Century Center Capital		500	76	565	366	(65)	113%
672 Century Center Energy Conservation Debt Svc		237,418	4	187,426	50,011	49,992	79%
Enterprise Total		89,529,504	7,870,658	53,383,088	53,010,570	36,146,416	60%
Internal Service							
222 Central Services		8,234,637	598,585	4,292,578	4,451,636	3,942,059	52%
224 Central Services Capital		130,519	22	829	-	129,690	1%
226 Liability Insurance		2,256,883	189,457	1,333,499	734,625	923,384	59%
278 Take Home Vehicle Police		64,400	13,279	69,607	76,164	(5,207)	108%
279 311 Call Center		499,358	51,679	288,648	-	210,710	58%
711 Self-Funded Employee Benefits		17,176,345	1,548,100	10,464,827	8,501,658	6,711,518	61%
713 Unemployment Compensation		107,282	18,961	59,709	60,296	47,573	56%
Internal Service Total		28,469,424	2,420,083	16,509,696	13,824,379	11,959,728	58%
Trust & Agency							
701 Firefighters Pension		4,870,771	-	2,438,776	2,524,043	2,431,995	50%
702 Police Pension		6,000,250	-	3,000,148	3,189,288	3,000,102	50%
730 City Cemetery		150	13	153	116	(3)	102%

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

Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
Trust & Agency Total		10,871,171	13	5,439,077	5,713,447	5,432,094	50%
City Funds Total		262,261,752	16,503,155	149,862,656	136,244,600	88,350,872	57%
Redevelopment Commission Controlled Fund:							
Tax Increment Financing							
	324 River West Development Area (Airport TIF)	19,406,751	127,855	10,690,383	16,525,611	8,716,368	55%
	422 TIF - West Washington	435,500	763	290,930	200,670	144,570	67%
	425 Redevelopment Retail & Leighton Plaza	172,703	11,517	79,849	100,599	92,854	46%
	429 River East Development Area (NE Dev TIF)	2,807,000	3,690	1,211,445	2,864,373	1,595,555	43%
	430 TIF - Southside Development #1	2,433,000	2,795	1,283,307	1,317,681	1,149,693	53%
	435 TIF - Douglas Road	320,750	66	231,700	164,623	89,050	72%
	436 River East Residential (NE Res TIF)	3,162,422	-	2,274,510	1,876,143	887,912	72%
	Tax Increment Financing Total	28,738,126	146,686	16,062,124	23,049,698	12,676,002	56%
Redevelopment							
	433 Redevelopment General	152	4	47	41	105	31%
	439 Certified Technology Park	23,037	982	11,963	19,561	11,074	52%
	454 Airport Urban Enterprise Zone	3,900	175	2,037	1,537	1,863	52%
	619 Blackthorn Operations	-	-	-	119,297	-	0%
	Redevelopment Total	27,089	1,161	14,047	140,436	13,042	52%
Debt Service							
	315 Redevelopment Bond - Airport Taxable	14,000	477	5,563	4,225	8,437	40%
	317 Coveleski Debt Service Reserve	5,300	234	2,725	2,057	2,575	51%
	328 Redevelopment Bond - Palais Royale	15,000	797	9,295	7,059	5,705	62%
	432 TIF - Southside Development #3	52,700	2,275	27,118	34,064	25,582	51%
	Debt Service Total	87,000	3,782	44,701	47,405	42,299	51%
Redevelopment Commission Controlled Funds Total		28,852,215	151,629	16,120,873	23,237,539	12,731,342	56%
Grand Total		291,113,967	16,654,784	165,983,528	159,482,139	101,082,214	57%

City of South Bend
Monthly Department Financial Report
EXPENDITURE SUMMARY
July 31, 2016

Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget
City Funds							
General Fund							
101-0101 Mayor's Office	749,883	81,896	385,264	427,442	217	364,403	51%
101-0104 311 Call Center	5,933	-	3,810	288,025	2,123	-	100%
101-0201 City Clerk	443,475	46,248	237,501	208,729	15,008	190,966	57%
101-0301 Common Council	522,735	32,062	261,655	299,124	76,257	184,823	65%
101-0302 WNIT Contract	43,000	-	43,000	43,000	-	-	100%
101-0401 Administration & Finance	2,227,488	186,310	1,002,046	1,087,458	30,701	1,194,741	46%
101-0404 Morris Performing Arts Center	1,129,897	100,938	590,062	591,840	45,500	494,334	56%
101-0405 Palais Royale	498,438	30,684	260,571	262,742	38,885	198,982	60%
101-0501 Legal Department	1,036,772	107,282	568,802	547,423	14,448	453,522	56%
101-0602 Engineering	1,225,137	109,677	609,727	579,548	107,151	508,259	59%
101-0801 Police Department	26,399,474	2,594,999	14,026,294	14,610,544	66,087	12,307,093	53%
101-0802 Communications Center	1,479,012	-	739,506	906,947	739,506	-	100%
101-0901 Fire Department	18,210,989	2,018,170	10,750,622	11,360,163	221,334	7,239,033	60%
101-0905 Fire LOIT 2013	-	-	-	11,354	-	-	0%
101-1008 Human Rights	371,226	41,204	204,139	220,931	4,176	162,911	56%
101-0805 Police LOIT 2013	-	-	-	(212)	-	-	0%
101-1201 Code Enforcement	202,164	-	202,164	-	-	(0)	100%
General Fund Total	54,545,623	5,349,471	29,885,162	31,445,057	1,361,393	23,299,068	57%
Special Revenue							
103 Excess Levy	3,688	-	3,648	-	-	40	99%
201 Parks & Recreation	11,363,459	1,234,748	6,372,080	6,711,961	364,169	4,627,210	59%
202 Motor Vehicle Highway	10,977,409	743,567	4,879,480	4,761,742	588,945	5,508,984	50%
203 Recreation Nonreverting	1,459,754	129,969	596,833	573,063	85,378	777,543	47%
209 Studebaker-Oliver Reverting Grants	1,683,250	-	89,849	58,751	393,401	1,200,000	29%
210 Economic Development State Grants	2,522,519	-	1,512,284	460,670	599,011	411,224	84%
211 Department of Community Investment (DCI)	2,687,313	233,459	1,357,546	1,442,069	86,549	1,238,485	54%
212 Dept of Community Investment Grants	7,357,463	4,769	822,221	1,576,548	2,917,987	3,617,255	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	47,108	400,176	-	277,902	248,419	73%
220 Law Enforcement Continuing Education	743,508	13,228	209,552	212,698	65,612	468,344	37%
227 Loss Recovery	480,311	-	23,216	2,411,584	107,095	350,000	27%
249 Public Safety LOIT	6,600,626	696,696	3,801,293	4,096,257	-	2,799,333	58%
251 Local Roads & Streets	2,242,944	72,830	741,348	347,498	694,797	806,799	64%
257 LOIT Special Distribution	850,000	2,200	2,200	-	810,033	37,767	96%
258 Human Rights Federal Grant	221,838	22,014	105,124	132,038	5,686	111,028	50%
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	6,439	7,609	21,542	-	2,391	76%
291 Indiana River Rescue	95,300	5,347	23,462	52,283	8,346	63,492	33%
292 Police Grants	55,373	-	33,239	15,296	22,134	-	100%
294 Regional Police Academy	22,500	-	3,462	25,755	69	18,969	16%
295 COPS MORE Grant	102,245	-	27,937	30,290	11,775	62,533	39%
299 Police Federal Drug Enforcement	168,965	-	12,042	122,898	14,371	142,552	16%
404 County Option Income Tax	15,191,448	1,739,149	8,435,975	5,878,658	1,235,987	5,519,486	64%
408 Economic Development Income Tax	10,560,181	2,756,182	6,481,711	6,065,908	585,557	3,492,913	67%
410 Urban Development Action Grant	238,173	-	146,068	146,068	-	92,106	61%
655 Project Releaf	528,358	14,713	419,537	66,668	-	108,821	79%
705 Police K-9 Unit	2,020	-	-	970	-	2,020	0%
Special Revenue Total	77,513,520	7,722,419	36,510,349	35,297,738	8,878,313	32,120,125	59%
City Debt Service							
313 Football Hall of Fame Debt Service	1,268,015	635,000	1,271,000	1,272,000	-	(2,985)	100%
City Debt Service Total	1,268,015	635,000	1,271,000	1,272,000	-	(2,985)	100%
Capital Project							
377 Professional Sports Development	838,052	364,964	838,051	855,603	-	1	100%
401 Coveleski Stadium Capital	22,000	-	22,000	-	6,885	(6,885)	131%
405 Park Nonreverting Capital	383,095	7,531	97,271	57,958	26,870	258,954	32%
406 Cumulative Capital Development	526,737	112,650	474,118	474,118	-	52,619	90%
407 Cumulative Capital Improvement	365,907	184,125	368,250	367,875	-	(2,343)	101%
412 Major Moves Construction	2,448,588	18,881	609,863	1,446,751	504,537	1,334,188	46%
416 Morris Performing Arts Center Capital	78,923	6,780	26,604	41,266	12,449	39,870	49%
434 Community Revitalization Enhancement District	-	-	-	7,794	-	-	0%
677 Football Hall of Fame Capital	84,801	2,591	38,209	32,805	2,886	43,706	48%
Capital Project Total	4,748,103	697,522	2,474,366	3,284,170	553,627	1,720,111	64%
Enterprise							
287 Emergency Medical Services Capital	3,113,386	63,198	1,059,829	35,728	151,636	1,516,147	39%
288 Emergency Medical Services Operating	6,140,643	743,344	3,502,686	2,379,492	46,368	2,591,589	58%
600 Consolidated Building Fund	3,524,477	315,940	1,835,725	1,890,015	73,832	1,614,920	54%
601 Parking Garages	1,393,469	58,463	469,822	611,243	388,329	535,318	62%
610 Solid Waste Operations	5,747,412	671,025	3,177,172	3,284,213	446,896	2,123,344	63%

City of South Bend
Monthly Department Financial Report
EXPENDITURE SUMMARY
July 31, 2016

Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget
City Enterp							
611 Solid Waste Capital	925,197	250,861	628,147	553,690	512	296,538	68%
620 Water Works Operations	17,047,657	1,503,982	8,650,759	8,342,665	1,169,614	7,227,283	58%
622 Water Works Capital	821,797	159,033	165,783	221,445	251,637	404,377	51%
623 Water Works Bond Capital	-	-	-	183,082	-	-	0%
624 Water Works Customer Deposit	8,400	701	6,166	5,202	-	2,234	73%
625 Water Works Sinking	2,049,681	738	349,291	368,390	-	1,700,390	17%
626 Water Works Bond Reserve	9,500	-	2,050	7,374	-	7,450	22%
629 Water Works Reserve Operations & Maintenance	10,000	1,130	9,744	7,705	-	256	97%
640 Sewer Repair Insurance	549,413	41,950	294,236	274,435	28,679	226,498	59%
641 Sewage Works Operations	40,097,438	2,705,757	18,121,228	20,530,480	3,814,792	18,161,418	55%
642 Sewage Works Capital	7,631,946	152,058	1,622,277	1,578,401	2,781,998	2,427,671	58%
643 Sewage Works Reserve Operations & Maint.	16,000	2,099	17,636	12,649	-	(1,636)	110%
649 Sewage Sinking	9,274,298	-	1,148,456	1,592,311	-	8,125,842	12%
659 Sewer Bond 2011	232,689	-	-	1,085,357	222,169	10,520	95%
661 Sewer Bond 2012	20,187,062	563,036	4,077,264	1,353,542	9,030,455	7,079,343	65%
666 2015 Sewer Bond Issuance	2,500	-	2,500	-	-	-	100%
670 Century Center	3,972,438	374,975	2,480,407	2,312,117	-	1,492,031	62%
671 Century Center Capital	188,621	13,848	109,001	334,331	-	79,620	58%
672 Century Center Energy Conservation Debt Svc	237,132	-	140,609	-	-	96,523	59%
Enterprise Total	123,181,156	7,622,137	47,870,789	46,963,866	18,406,917	55,717,676	54%
Internal Service							
222 Central Services	8,306,979	584,436	4,084,394	4,405,221	1,274,147	2,948,439	65%
224 Central Services Capital	305,584	-	150,619	-	55,155	99,810	67%
226 Liability Insurance	3,120,348	144,700	1,289,112	2,024,158	61,079	1,770,157	43%
278 Take Home Vehicle Police	10,000	-	53	1,086	-	9,947	1%
279 311 Call Center	499,357	51,679	288,648	-	3,802	206,907	59%
711 Self-Funded Employee Benefits	17,378,890	1,145,972	9,563,253	7,920,873	440,124	7,375,514	58%
713 Unemployment Compensation	113,882	607	32,855	56,270	15,400	65,627	42%
Internal Service Total	29,735,040	1,927,395	15,408,934	14,407,609	1,849,708	12,476,398	58%
Trust & Agency							
701 Firefighters Pension	5,464,843	414,385	3,125,095	3,059,969	-	2,339,748	57%
702 Police Pension	6,797,398	531,209	3,785,383	3,722,879	-	3,012,015	56%
730 City Cemetery	20,000	-	-	-	-	20,000	0%
Trust & Agency Total	12,282,241	945,594	6,910,478	6,782,848	-	5,371,763	56%
City Funds Total	303,273,698	24,899,537	140,331,078	139,453,288	31,049,957	130,702,156	57%
Redevelopment Commission Controlled Funds							
Tax Increment Financing							
324 River West Development Area (Airport TIF)	44,502,077	3,790,327	13,072,280	11,193,443	8,398,298	23,031,499	48%
420 Tax Incremental Financing (TIF) - Downtown	-	-	-	4,088,473	-	-	0%
422 TIF - West Washington	1,403,366	-	10,922	30,294	306,244	1,086,200	23%
425 Redevelopment Retail & Leighton Plaza	160,406	6,304	78,260	74,668	-	82,146	49%
426 TIF - Central Medical Service Area	-	-	-	2,294,533	-	-	0%
429 River East Development Area (NE Dev TIF)	8,335,159	(2,334)	457,921	148,985	4,095,823	3,781,415	55%
430 TIF - Southside Development #1	7,411,815	584,193	1,393,847	617,117	3,203,502	2,814,466	62%
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	1,236,500	2,920,589	3,179,039	-	509,411	85%
Tax Increment Financing Total	65,597,023	5,614,990	18,073,819	21,796,171	16,008,067	31,515,137	52%
Redevelopment							
433 Redevelopment General	4,500	-	-	-	-	4,500	0%
439 Certified Technology Park	2,692,913	-	142,913	1,287,418	-	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	1,488,646	-	2,604,500	5%
Debt Service							
315 Redevelopment Bond - Airport Taxable	14,000	477	4,212	3,626	-	9,788	30%
328 Redevelopment Bond - Palais Royale	15,000	797	7,038	6,058	-	7,962	47%
432 TIF - Southside Development #3	490,503	123,668	489,503	690,104	-	1,001	100%
Debt Service Total	519,503	124,941	500,753	699,788	-	18,750	96%
Redevelopment Commission Controlled Funds Total	68,863,939	5,739,931	18,717,485	23,984,605	16,008,067	34,138,387	50%
Grand Total	372,137,637	30,639,468	159,048,563	163,437,892	47,058,024	164,840,543	55%

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Mayor's Office	Month	July
Fund/Department Number	101-0101	Date Updated	8/13/2016

	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	749,283	81,746	384,684	427,322	-	364,599	51%
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	150	580	50	-	20	97%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	749,883	81,896	385,264	427,442	-	364,619	51%
Expenditures							
Personnel	685,492	75,841	346,803	394,706	-	338,689	51%
Supplies	3,662	-	797	6,590	203	2,662	27%
Services	60,139	6,055	37,370	24,745	14	22,755	62%
Debt Service	590	-	294	1,401	-	296	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	749,883	81,896	385,264	427,442	217	364,403	51%
Net	-	-	-	-	(217)	217	
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	July
Fund/Department Number	101-0104	Date Updated	8/15/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	3,708	-	-	-	-	3,708	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,225	-	3,810	288,025	-	(1,585)	171%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,933	-	3,810	288,025	-	2,123	64%
Expenditures							
Personnel	-	-	-	260,304	-	-	0%
Supplies	2,350	-	1,629	1,537	721	-	100%
Services	3,583	-	2,181	26,184	1,402	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,933	-	3,810	288,025	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	July
Fund/Department Number	101-0201	Date Updated	8/13/2016

	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	443,475	46,248	237,501	208,729	-	205,974	54%
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	46,248	237,501	208,729	-	205,974	54%
Expenditures							
Personnel	332,855	33,646	182,205	185,706	-	150,650	55%
Supplies	7,582	1,572	6,356	1,173	-	1,226	84%
Services	103,038	11,030	48,940	21,851	15,008	39,089	62%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	443,475	46,248	237,501	208,729	15,008	190,966	57%
Net	-	-	-	-	(15,008)	15,008	
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	July
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Fund/Department Number	101-0301	Date Updated	8/13/2016
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	522,485	32,062	261,655	298,699	-	260,830	50%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	250	-	-	225	-	250	0%
Other Income	-	-	-	200	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	522,735	32,062	261,655	299,124	-	261,080	50%
Expenditures							
Personnel	279,671	30,308	163,584	127,529	19,448	96,639	65%
Supplies	8,936	241	5,968	1,504	319	2,649	70%
Services	234,128	1,513	92,103	170,091	56,490	85,535	63%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	522,735	32,062	261,655	299,124	76,257	184,823	65%
Net	-	-	-	-	(76,257)	76,257	
Cash Balance			-				

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	WNIT Contract	Month	July
Fund/Department Number	101-0302	Date Updated	8/15/2016

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

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Administration & Finance	Month	July
Fund/Department Number	101-0401	Date Updated	8/15/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	2,213,890	186,310	986,005	1,086,902	-	1,227,885	45%
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	-	16,041	556	-	(2,443)	118%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,227,488	186,310	1,002,046	1,087,458	-	1,225,442	45%
Expenditures							
Personnel	1,978,924	177,461	893,231	985,086	-	1,085,693	45%
Supplies	42,034	942	12,086	20,444	2,330	27,619	34%
Services	201,358	7,055	93,549	79,999	28,371	79,438	61%
Debt Service	5,172	852	3,181	1,928	-	1,991	62%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,227,488	186,310	1,002,046	1,087,458	30,701	1,194,741	46%
Net	-	-	-	-	(30,701)	30,701	
Cash Balance	-						

Staffing			
Full Time	23.00	22.00	
Part-Time /Seasonal/Temporary	-	2.00	
Total	23.00	24.00	-

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

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

Explain Significant Spending on Capital Projects Below:

None

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Morris Performing Arts Center	Month	July
Fund/Department Number	101-0404	Date Updated	8/15/2016

	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	179,897	97,551	68,291	190,613	-	111,606	38%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	943,000	3,153	518,339	397,590	-	424,661	55%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	7,000	234	3,432	3,637	-	3,568	49%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,129,897	100,938	590,062	591,840	-	539,835	52%
Expenditures							
Personnel	823,612	83,277	429,523	429,740	100	393,989	52%
Supplies	22,698	561	6,879	11,726	7,716	8,103	64%
Services	283,587	17,100	153,660	150,373	37,684	92,242	67%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,129,897	100,938	590,062	591,840	45,500	494,334	56%
Net	-	-	-	-	(45,500)	45,500	
Cash Balance							

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

Explain Significant Revenue, Expenditure and Staffing Changes/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	July
Fund/Department Number	101-0405	Date Updated	8/15/2016

	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	174,426	8,268	120,701	100,216	-	14,840	69%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	301,572	20,778	131,377	152,754	-	170,195	44%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	22,440	1,638	8,493	9,773	-	13,947	38%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	498,438	30,684	260,571	262,742	-	198,982	52%
Expenditures							
Personnel	244,557	24,248	148,408	146,217	-	96,149	61%
Supplies	28,855	102	10,350	4,449	1,854	16,650	42%
Services	225,026	6,334	101,812	101,002	37,031	86,183	62%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	11,075	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	498,438	30,684	260,571	262,742	38,885	198,982	60%
Net	-	-	-	-	(38,885)	-	
Cash Balance			-	-			

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

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	July
Fund/Department Number	101-0501	Date Updated	8/15/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	986,772	87,075	510,832	528,797	-	475,940	52%
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	20,208	57,970	18,626	-	(7,970)	116%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,036,772	107,282	568,802	547,423	-	467,970	55%
Expenditures							
Personnel	984,630	105,059	544,894	516,763	-	439,736	55%
Supplies	3,712	141	808	3,758	775	2,129	43%
Services	47,158	2,083	22,464	26,266	13,673	11,022	77%
Debt Service	1,272	-	635	635	-	637	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,036,772	107,282	568,802	547,423	14,448	453,522	56%
Net	-	-	-	-	(14,448)	14,448	
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	July
Fund/Department Number	101-0602	Date Updated	8/15/2016

	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	109,527	573,692	577,007	-	516,996	53%
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	150	36,035	2,542	-	98,414	27%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,225,137	109,677	609,727	579,548	-	615,410	50%
Expenditures							
Personnel	776,239	95,058	400,649	387,539	260	375,330	52%
Supplies	66,447	2,531	47,952	19,353	4,454	14,041	79%
Services	358,063	8,660	148,285	164,209	101,141	108,637	70%
Debt Service	24,388	3,428	12,841	8,449	1,296	10,251	58%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,225,137	109,677	609,727	579,548	107,151	508,259	59%
Net	-	-	-	-	(107,151)	107,151	
Cash Balance	-						

Staffing		
Full Time	7.93	8.93
Part-Time /Seasonal/Temporary	1.41	1.41
Total	9.34	10.34

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

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

\$4K in encumbrance for Supplies is for the continued remodeling of the Engineering offices. \$101K 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.

FT salaries are a little high due to an engineer that hasn't been properly allocated yet. To be corrected in August.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Police Department	Month	July
Fund/Department Number	101-0801	Date Updated	8/17/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	26,061,774	2,567,293	13,830,065	14,502,222	-	12,231,709	53%
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	27,706	196,229	107,563	-	133,971	59%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	26,399,474	2,594,999	14,026,294	14,610,544	-	12,373,180	53%
Expenditures							
Personnel	23,573,968	2,458,033	12,730,799	13,030,219	-	10,843,169	54%
Supplies	346,456	11,271	171,701	261,865	32,204	142,551	59%
Services	2,471,050	125,258	1,120,296	1,314,534	33,883	1,316,871	47%
Debt Service	8,000	437	3,498	3,906	-	4,502	44%
Capital	-	-	-	20	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	26,399,474	2,594,999	14,026,294	14,610,544	66,087	12,307,093	53%
Net	-	-	-	-	(66,087)	66,087	
Cash Balance	-						

Staffing			
Full Time	268.00	250.00	250.00
Part-Time /Seasonal/Temporary	60.00	17.00	17.00
Total	328.00	267.00	267.00

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 fifteen payrolls paid through July 2016 compared to sixteen through July 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	July
Fund/Department Number	101-0802	Date Updated	8/17/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	1,479,012	-	739,506	906,947	-	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	-	739,506	906,947	-	739,506	50%
Expenditures							
Personnel	-	-	-	135,166	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,479,012	-	739,506	771,780	739,506	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,479,012	-	739,506	906,947	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	July
Fund/Department Number	101-0901	Date Updated	8/15/2016

	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	18,198,989	2,018,170	10,731,348	11,225,045		7,467,641	59%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	6,000	-	55	126,663	-	5,945	1%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	6,000	-	19,219	8,455	-	(13,219)	320%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	18,210,989	2,018,170	10,750,622	11,360,163	-	7,460,367	59%
Expenditures							
Personnel	16,320,838	1,883,983	9,585,713	10,497,342	109,992	6,625,133	59%
Supplies	387,643	17,450	154,827	82,585	35,910	196,907	49%
Services	1,502,508	116,737	1,010,082	780,236	75,432	416,994	72%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	18,210,989	2,018,170	10,750,622	11,360,163	221,334	7,239,033	60%
Net	-	-	-	-	(221,334)	221,334	
Cash Balance			-	-			

Staffing		
Full Time	175.00	168.00
Part-Time /Seasonal/Temporary	-	-
Total	175.00	168.00

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	July
Fund/Department Number	101-1008	Date Updated	8/12/2016

	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/Non-Dept Revenue	371,226	41,204	204,139	220,931	-	167,087	55%
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	41,204	204,139	220,931	-	167,087	55%
Expenditures							
Personnel	298,643	31,160	165,781	173,867	-	132,862	56%
Supplies	1,546	22	403	677	500	643	58%
Services	71,037	10,022	37,955	35,980	3,676	29,406	59%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	10,407	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	371,226	41,204	204,139	220,931	4,176	162,911	56%
Net	-	-	-	-	(4,176)	4,176	
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/Variiances 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	July
Fund/Department Number	101-1201	Date Updated	8/15/2016

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

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Rainy Day	Month	July
Fund/Department Number	102	Date Updated	8/17/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	1,425,850	-	1,405,850	-	-	20,000	99%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	40,000	4,650	48,219	35,200	-	(8,219)	121%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,465,850	4,650	1,454,069	35,200	-	11,781	99%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	1,465,850	4,650	1,454,069	35,200	-	11,781	
Cash Balance			10,146,176	8,677,388			

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	July
Fund/Department Number	103	Date Updated	8/12/2016

	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	20	-	7	12	-	13	37%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	20	-	7	12	-	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)	12	-	(27)	
Cash Balance			25	3,659			

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	July
Fund/Department Number	201	Date Updated	8/17/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	7,800,000	-	4,312,626	4,145,751	-	3,487,374	55%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	1,581,265	77,189	863,653	843,501	-	717,612	55%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,946,740	282,699	1,071,331	1,089,928	-	875,409	55%
Interest Earnings	10,000	8,136	24,154	10,242	-	(14,154)	242%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	154,794	4,003	78,772	90,116	-	76,022	51%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	11,492,799	372,027	6,350,536	6,179,539	-	5,142,263	55%
Expenditures							
Personnel	7,222,560	977,949	4,101,902	4,057,577	1,876	3,118,782	57%
Supplies	1,139,754	59,315	574,945	620,216	209,785	355,023	69%
Services	2,572,061	157,062	1,484,774	1,885,579	152,508	934,779	64%
Debt Service	178,822	17,662	187,699	148,590	-	(8,877)	105%
Capital	50,000	22,760	22,760	-	-	27,240	46%
Transfers Out	200,262	-	-	-	-	200,262	0%
Total Expenditures	11,363,459	1,234,748	6,372,080	6,711,961	364,169	4,627,210	59%
Net	129,340	(862,721)	(21,544)	(532,422)	(364,169)	515,053	
Cash Balance			3,908,275	2,978,290			

Staffing			
Full Time	90.00	91.00	91.00
Part-Time /Seasonal/Temporary	na	277.00	277.00
Total	90.00	368.00	368.00

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	July
Fund/Department Number	202	Date Updated	8/15/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	5,100,000	317,568	3,092,859	3,201,425	-	2,007,141	61%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	281,433	16,382	187,279	214,521	-	94,154	67%
Interest Earnings	27,879	2,846	30,015	17,245	-	(2,136)	108%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	89,327	418	4,226	24,477	-	85,101	5%
Transfers In	3,703,000	838,250	2,864,750	1,676,500	-	838,250	77%
Total Revenue	9,201,639	1,175,464	6,179,129	5,134,169	-	3,022,510	67%
Expenditures							
Personnel	4,411,058	398,456	2,174,627	2,232,031	1,409	2,235,022	49%
Supplies	2,628,660	124,617	994,182	1,131,341	131,042	1,503,436	43%
Services	3,170,906	139,180	1,335,461	1,134,342	456,493	1,378,952	57%
Debt Service	677,327	81,314	335,753	224,570	-	341,574	50%
Capital	89,458	-	39,458	39,458	-	50,000	44%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,977,409	743,567	4,879,480	4,761,742	588,945	5,508,984	50%
Net	(1,775,770)	431,897	1,299,649	372,427	(588,945)	(2,486,474)	
Cash Balance			6,439,975	4,248,391			

Staffing			
Full Time	52.91	51.91	
Part-Time /Seasonal/Temporary	3.14	3.14	
Total	56.05	55.05	-

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Recreation Nonreverting	Month	July
Fund/Department Number	203	Date Updated	8/11/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,432,565	77,418	640,613	571,944	-	791,952	45%
Interest Earnings	6,000	419	4,756	3,526	-	1,244	79%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	10,000	35	70	34,909	-	9,930	1%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,448,565	77,871	645,439	610,379	-	803,126	45%
Expenditures							
Personnel	655,619	73,229	245,078	305,507	-	410,541	37%
Supplies	307,068	26,480	102,867	135,616	55,159	149,042	51%
Services	497,067	30,260	224,588	128,389	30,219	242,261	51%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	24,300	-	-	(24,300)	0%
Transfers Out	-	-	-	3,550	-	-	0%
Total Expenditures	1,459,754	129,969	596,833	573,063	85,378	777,543	47%
Net	(11,189)	(52,098)	48,606	37,316	(85,378)	25,583	
Cash Balance			870,313	851,228			

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/Variances 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	July
Fund/Department Number	209	Date Updated	8/15/2016

	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	483,250	17,734	89,603	78,751	-	393,647	19%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	9,000	498	5,893	4,451	-	3,107	65%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	100,000	-	-	-	-	100,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	592,250	18,231	95,496	83,202	-	496,754	16%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,683,250	-	89,849	58,751	393,401	1,200,000	29%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,683,250	-	89,849	58,751	393,401	1,200,000	29%
Net	(1,091,000)	18,231	5,647	24,451	(393,401)	(703,246)	
Cash Balance			1,112,848	1,110,916			

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	July
Fund/Department Number	210	Date Updated	8/15/2016

	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	2,624,161	-	775,231	400,000	-	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	-	813,480	436,939	-	1,886,400	30%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,250,508	-	617,809	24,665	257,481	375,218	70%
Debt Service	72,011	-	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	-	1,512,284	460,670	599,011	411,224	84%
Net	177,361	-	(698,804)	(23,731)	(599,011)	1,475,176	
Cash Balance			(538,448)	305,702			

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

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

We received a grant from the State for BEP for the Vacant & Abandoned Initiative \$1,600,000 of this grant remains. An additional \$2,000,000 state grant has been awarded for the ND Turbo Project. We must spend money and then seek reimbursement from the State. Reimbursement requests have been submitted---\$944K received in early August. 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	July
Fund/Department Number	211	Date Updated	8/17/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	249,000	15,512	216,022	162,950	-	32,978	87%
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	633	6,936	4,508	-	3,064	69%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	3,000	-	2,604	2,480	-	396	87%
Transfers In	1,808,138	411,910	1,396,229	983,819	-	411,910	77%
Total Revenue	2,491,425	428,055	1,742,761	1,156,137	-	748,664	70%
Expenditures							
Personnel	2,113,461	206,860	1,093,043	1,164,697	-	1,020,418	52%
Supplies	25,318	878	8,647	20,344	2,193	14,477	43%
Services	511,534	25,722	255,855	257,028	57,866	197,813	61%
Debt Service	-	-	-	-	-	-	0%
Capital	37,000	-	-	-	26,490	10,510	72%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,687,313	233,459	1,357,546	1,442,069	86,549	1,243,218	54%
Net	(195,888)	194,596	385,215	(285,932)	(86,549)	(494,554)	
Cash Balance			1,507,507	788,287			

Staffing			
Full Time	25.00	24.00	24.00
Part-Time /Seasonal/Temporary	-	-	-
Total	25.00	24.00	24.00

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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, a second one in July. Search continues for the 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	July
Fund/Department Number	212	Date Updated	8/15/2016

	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	6,528,252	26,546	858,341	1,018,857	-	5,669,911	13%
Charges for Services	1,000	-	90	354	-	910	9%
Interest Earnings	2,000	10	1,129	1,286	-	871	56%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	913,648	2,459	13,840	198,877	-	899,808	2%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	7,444,900	29,015	873,400	1,219,374	-	6,571,500	12%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	180,000	-	-	0%
Capital	-	-	-	-	-	-	0%
Grants	7,356,963	4,769	821,721	1,396,548	2,917,987	3,617,255	51%
Transfers Out	500	-	500	-	-	-	100%
Total Expenditures	7,357,463	4,769	822,221	1,576,548	2,917,987	3,617,255	51%
Net	87,437	24,246	51,179	(357,173)	(2,917,987)	2,954,245	
Cash Balance			604,612	434,075			

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	July
Fund/Department Number	216	Date Updated	8/16/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	35,000	-	25,250	14,314	-	9,750	72%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,000	102	1,133	762	-	(133)	113%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	36,000	102	26,383	15,076	-	9,617	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	-	102	26,383	15,076	-	(26,383)	
Cash Balance			226,121	202,508			

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	July
Fund/Department Number	217	Date Updated	8/15/2016

	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	30	349	405	-	451	44%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	360,000	115	1,058	3,385	-	358,942	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	360,800	145	1,407	3,791	-	359,393	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)	145	1,407	(77,303)	-	(3,107)	
Cash Balance			66,281	60,636			

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	July
Fund/Department Number	218	Date Updated	8/16/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	900	38	175	50	-	725	19%
Interest Earnings	100	6	66	49	-	34	66%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,000	44	241	99	-	759	24%
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	-	44	241	99	-	(241)	
Cash Balance			12,479	12,104			

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Unsafe Building	Month	July
Fund/Department Number	219	Date Updated	8/15/2016

	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	2,307	280,544	-	-	(50,544)	122%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	755,240	276,538	616,971	-	-	138,269	82%
Total Revenue	985,240	278,845	897,515	-	-	87,725	91%
Expenditures							
Personnel	260,769	28,062	150,434	-	-	110,335	58%
Supplies	41,149	1,296	9,926	-	370	30,853	25%
Services	624,579	17,751	239,817	-	277,532	107,230	83%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	926,497	47,108	400,176	-	277,902	248,419	73%
Net	58,743	231,736	497,339	-	(277,902)	(160,694)	
Cash Balance			497,839	-			

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 Indiana's Unsafe Building law. The costs and expenses incurred in board-ups and other related services are recorded here. This is a non-reverting fund.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Law Enforcement Continuing Education	Month	July
Fund/Department Number	220	Date Updated	8/16/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	49,119	-	-	0%
Charges for Services	200,000	16,563	130,721	125,433	-	69,279	65%
Interest Earnings	5,000	412	4,862	7,061	-	138	97%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	-	-	-	2,000	0%
Other Income	11,000	5,884	22,963	10,091	-	(11,963)	209%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	218,000	22,859	158,546	191,704	-	59,454	73%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	285,508	6,398	77,309	80,113	48,661	159,538	44%
Services	458,000	6,830	132,243	132,585	16,951	308,806	33%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	743,508	13,228	209,552	212,698	65,612	468,344	37%
Net	(525,508)	9,631	(51,006)	(20,994)	(65,612)	(408,890)	
Cash Balance			839,920	981,624			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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	July
Fund/Department Number	227	Date Updated	8/15/2016

	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	447	5,284	19,282	-	2,376	69%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	30,500	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	7,660	447	5,284	49,782	-	2,376	69%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	16,673	-	-	0%
Services	422,302	-	20,016	1,928,980	52,286	350,000	17%
Debt Service	-	-	-	-	-	-	0%
Capital	58,009	-	3,200	465,932	54,809	-	100%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	480,311	-	23,216	2,411,584	107,095	350,000	27%
Net	(472,651)	447	(17,932)	(2,361,802)	(107,095)	(347,624)	
Cash Balance			975,317	3,502,091			

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

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

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

Explain Significant Spending on Capital Projects Below:

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

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Emergency Phone System	Month	July
Fund/Department Number	244	Date Updated	8/15/2016

	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/Variances 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	July
Fund/Department Number	249	Date Updated	8/15/2016

	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	3,961,510	3,771,944	-	2,829,650	58%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	6,000	256	3,659	4,208	-	2,341	61%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	13	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,797,160	566,186	3,965,169	3,776,166	-	2,831,991	58%
Expenditures							
Personnel	6,600,626	696,696	3,801,293	4,096,257	-	2,799,333	58%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,600,626	696,696	3,801,293	4,096,257	-	2,799,333	58%
Net	196,534	(130,511)	163,876	(320,092)	-	32,658	
Cash Balance			805,810	970,332			

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

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

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

Explain Significant Spending on Capital Projects Below:

None. No capital equipment is purchased from this fund.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Local Roads & Streets	Month	July
Fund/Department Number	251	Date Updated	8/15/2016

	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	96,523	659,143	651,867	-	408,857	62%
Grants/Intergovernmental	-	-	356	-	-	(356)	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	9,000	1,398	15,811	10,822	-	(6,811)	176%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	551,200	66,310	375,892	20,375	-	175,308	68%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,628,200	164,231	1,051,203	683,063	-	576,997	65%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	469,668	45,678	168,922	-	231,078	69,668	85%
Services	412,369	-	222,644	11,000	38,193	151,532	63%
Debt Service	-	-	-	-	-	-	0%
Capital	1,360,907	27,153	349,782	336,498	425,525	585,599	57%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,242,944	72,830	741,348	347,498	694,797	806,799	64%
Net	(614,744)	91,401	309,855	335,565	(694,797)	(229,802)	
Cash Balance			3,037,229	2,780,012			

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

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

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

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 \$426K in encumbrance includes \$71K for Bendix Dr. (Lathrop to Toll Road), \$104K for the Boland Trail, \$107K for Safe Routes to School (Coquillard, Harrison, Perley and Lincoln schools) and \$143K for Olive St. at Sample design and construction.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Excess Welfare Distribution	Month	July
Fund/Department Number	252	Date Updated	8/12/2016

	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	-	-	-	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	July
Fund/Department Number	257	Date Updated	8/15/2016

	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	850,000	2,200	2,200	-	810,033	37,767	96%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	850,000	2,200	2,200	-	810,033	37,767	96%
Net	4,017,550	(2,200)	4,215,349	-	(810,033)	612,234	
Cash Balance			4,215,349	-			

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. The \$810K encumbered is comprised of \$159K for Safe Routes - Monroe/Studebaker, \$185K for Safe Routes - Marquette/LaSalle, and \$466K for design work on the Ironwood/Corby/Rockne intersection.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Human Rights Federal Grant	Month	July
Fund/Department Number	258	Date Updated	8/12/2016

	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	145,000	-	121,000	48,267	-	24,000	83%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	189	2,186	1,711	-	(186)	109%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	18,040	17	17,750	17,647	-	290	98%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	165,040	206	140,936	67,625	-	24,104	85%
Expenditures							
Personnel	122,817	13,396	69,617	70,247	-	53,200	57%
Supplies	2,300	-	909	743	892	499	78%
Services	96,721	8,618	34,598	61,048	4,794	57,329	41%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	221,838	22,014	105,124	132,038	5,686	111,028	50%
Net	(56,798)	(21,808)	35,812	(64,414)	(5,686)	(86,924)	
Cash Balance			461,209	465,838			

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	July
Fund/Department Number	271	Date Updated	8/11/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	30	1	7	18	-	23	24%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	30	1	7	18	-	23	24%
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	(2,080)	-	23	
Cash Balance			1,342	3,232			

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	July
Fund/Department Number	273	Date Updated	8/15/2016

	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	18,000	10	8,328	6,758	-	9,672	46%
Interest Earnings	250	16	174	110	-	76	70%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	18,250	26	8,502	6,868	-	9,748	47%
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)	26	6,046	3,536	(3,510)	(3,164)	
Cash Balance			36,398	30,250			

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	July
Fund/Department Number	280	Date Updated	8/15/2016

	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	21	16	-	(1)	103%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	20	2	21	16	-	(1)	103%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	20	2	21	16	-	(1)	
Cash Balance			3,871	3,844			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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	July
Fund/Department Number	281	Date Updated	8/15/2016

	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	13	147	111	-	3	98%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	150	13	147	111	-	3	98%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	150	13	147	111	-	3	
Cash Balance			27,509	27,316			

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	July
Fund/Department Number	289	Date Updated	8/17/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	10,000	-	-	13,787	-	10,000	0%
Interest Earnings	-	14	170	134	-	(170)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	10,000	14	170	13,921	-	9,830	2%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	10,000	6,439	7,609	21,542	-	2,391	76%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,000	6,439	7,609	21,542	-	2,391	76%
Net	-	(6,425)	(7,439)	(7,621)	-	7,439	
Cash Balance			24,624	32,008			

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	July
Fund/Department Number	291	Date Updated	8/15/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	45,000	51,000	104,700	30,600	-	(59,700)	233%
Interest Earnings	200	61	586	383	-	(386)	293%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	45,200	51,061	105,286	30,983	-	(60,086)	233%
Expenditures							
Personnel	15,500	346	1,731	1,500	-	13,769	11%
Supplies	10,800	2,545	7,289	2,021	3,745	(234)	102%
Services	69,000	2,456	14,442	27,765	4,601	49,957	28%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	20,997	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	95,300	5,347	23,462	52,283	8,346	63,492	33%
Net	(50,100)	45,714	81,824	(21,300)	(8,346)	(123,578)	
Cash Balance			177,269	84,100			

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	July
Fund/Department Number	292	Date Updated	8/16/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	56,891	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	55	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	56,946	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	55,373	-	33,239	15,296	22,134	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	55,373	-	33,239	15,296	22,134	-	100%
Net	(55,373)	-	(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/Variations Below:

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Regional Police Academy	Month	July
Fund/Department Number	294	Date Updated	8/17/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	20,000	-	18,600	20,488	-	1,400	93%
Interest Earnings	500	40	431	276	-	69	86%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,000	-	-	-	-	2,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	22,500	40	19,031	20,764	-	3,469	85%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	1,500	-	100	935	-	1,400	7%
Services	21,000	-	3,362	24,820	69	17,569	16%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	22,500	-	3,462	25,755	69	18,969	16%
Net	-	40	15,569	(4,991)	(69)	(15,500)	
Cash Balance			85,788	63,292			

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	July
Fund/Department Number	295	Date Updated	8/16/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	53,750	-	7,319	-	-	46,431	14%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	500	58	677	421	-	(177)	135%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	3,250	-	-	-	-	3,250	0%
Other Income	34,500	530	27,010	16,530	-	7,490	78%
Transfers In	-	-	-	20,965	-	-	0%
Total Revenue	92,000	588	35,006	37,916	-	56,994	38%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	57,245	-	4,010	27,130	10,245	42,990	25%
Services	45,000	-	23,927	3,160	1,530	19,543	57%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	102,245	-	27,937	30,290	11,775	62,533	39%
Net	(10,245)	588	7,069	7,626	(11,775)	(5,539)	
Cash Balance			128,627	113,860			

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	July
Fund/Department Number	299	Date Updated	8/16/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	160,000	-	1,093	63,744	-	158,907	1%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,000	114	781	608	-	219	78%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,000	-	-	-	-	1,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	162,000	114	1,874	64,352	-	160,126	1%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	61,965	-	6,965	54,576	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	122,898	14,371	142,552	16%
Net	(6,965)	114	(10,168)	(58,546)	(14,371)	17,574	
Cash Balance			242,584	286,996			

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	July
Fund/Department Number	404	Date Updated	8/13/2016

	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	9,454,023	787,835	5,514,845	5,168,282	-	3,939,178	58%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	95,000	4,947	60,847	59,551	-	34,153	64%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	821,461	53,822	477,118	457,932	-	344,343	58%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	10,370,484	846,604	6,052,810	5,685,765	-	4,317,674	58%
Expenditures							
Personnel	419,439	78,677	343,064	191,335	-	76,375	82%
Supplies	1,595,825	47,772	436,132	499,450	27,564	1,132,129	29%
Services	8,507,844	439,527	4,248,156	2,855,198	1,029,731	3,229,957	62%
Debt Service	2,588,970	720,725	2,196,991	1,553,889	-	391,979	85%
Capital	579,370	77,448	86,632	28,787	178,692	314,046	46%
Transfers Out	1,500,000	375,000	1,125,000	750,000	-	375,000	75%
Total Expenditures	15,191,448	1,739,149	8,435,975	5,878,658	1,235,987	5,519,486	64%
Net	(4,820,964)	(892,544)	(2,383,164)	(192,893)	(1,235,987)	(1,201,813)	
Cash Balance			9,713,603	14,758,488			

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	July
Fund/Department Number	408	Date Updated	8/15/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	9,594,602	799,550	5,596,851	5,239,428	-	3,997,751	58%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	504,660	-	504,660	504,660	-	-	100%
Interest Earnings	60,000	4,961	53,776	41,412	-	6,224	90%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	2,766	3,034	82	-	(3,034)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	10,159,262	807,277	6,158,321	5,785,582	-	4,000,941	61%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	850	98	625	-	357	(132)	116%
Services	2,763,387	72,911	557,181	814,931	585,200	1,621,006	41%
Debt Service	1,274,662	476,441	1,138,441	1,340,100	-	136,221	89%
Capital	197,500	-	2,628	3,200	-	194,872	1%
Transfers Out	6,323,782	2,206,732	4,782,837	3,907,677	-	1,540,946	76%
Total Expenditures	10,560,181	2,756,182	6,481,711	6,065,908	585,557	3,492,913	67%
Net	(400,919)	(1,948,906)	(323,390)	(280,325)	(585,557)	508,028	
Cash Balance			9,550,655	9,889,899			

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

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

This fund is used to subsidize many operations throughout the City via transfers to those operations' various funds. 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:

\$197,500 has been budgeted for property acquisitions as necessitated by the City's various infrastructure projects.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Urban Development Action Grant	Month	July
Fund/Department Number	410	Date Updated	8/15/2016

	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	6,110	223	2,956	325	-	3,154	48%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	169,717	-	-	251,849	-	169,717	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	175,827	223	2,956	252,174	-	172,871	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)	223	(143,112)	106,107	-	80,766	
Cash Balance			487,289	133,772			

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	July
Fund/Department Number	655	Date Updated	8/15/2016

	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	433,290	30,272	257,051	255,337	-	176,239	59%
Interest Earnings	4,000	333	4,783	4,339	-	(783)	120%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	437,290	30,606	261,834	259,676	-	175,456	60%
Expenditures							
Personnel	56,649	-	-	1,477	-	56,649	0%
Supplies	3,145	-	-	-	-	3,145	0%
Services	46,344	3,094	21,809	17,463	-	24,535	47%
Debt Service	72,220	11,619	47,728	47,728	-	24,492	66%
Capital	-	-	-	-	-	-	0%
Transfers Out	350,000	-	350,000	-	-	-	100%
Total Expenditures	528,358	14,713	419,537	66,668	-	108,821	79%
Net	(91,068)	15,892	(157,704)	193,008	-	66,636	
Cash Balance			764,081	1,173,759			

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	July
Fund/Department Number	705	Date Updated	8/16/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	20	1	21	13	-	(1)	105%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	-	1,500	-	2,000	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,020	1	21	1,513	-	1,999	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	-	1	21	543	-	(21)	
Cash Balance			3,890	3,862			

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Football Hall of Fame Debt Service	Month	July
Fund/Department Number	313	Date Updated	8/15/2016

	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	1,300,000	-	744,230	501,785	-	555,770	57%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	183,112	9,343	99,513	66,195	-	83,599	54%
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	9,343	843,743	568,021	-	639,469	57%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	1,268,015	635,000	1,271,000	1,272,000	-	(2,985)	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,268,015	635,000	1,271,000	1,272,000	-	(2,985)	100%
Net	215,197	(625,657)	(427,257)	(703,979)	-	642,454	
Cash Balance			(415,861)	(629,856)			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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	July
Fund/Department Number	377	Date Updated	8/15/2016

	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	48,204	505,047	479,907	-	154,953	77%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	3,255	196	1,733	1,910	-	1,522	53%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	48,263	20,955	44,981	56,233	-	3,282	93%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	711,518	69,355	551,761	538,050	-	159,757	78%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	838,052	364,964	838,051	855,603	-	1	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	838,052	364,964	838,051	855,603	-	1	100%
Net	(126,534)	(295,609)	(286,290)	(317,553)	-	159,756	
Cash Balance			141,084	278,539			

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

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

Effective January 1, 2013, this fund no longer collects hotel/motel tax allocations from St. Joseph County for payment to the Hall of Fame, but still receives funding from the State for PSCDA on a monthly basis. The PSDA area includes Four Winds field, Century Center, MPAC and Studebaker National Museum. This fund is currently used for debt service. Four Winds Field generates the majority of PSDA revenue. The 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	July
Fund/Department Number	401	Date Updated	8/11/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	15,000	-	-	-	-	15,000	0%
Interest Earnings	200	28	376	165	-	(176)	188%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	15,200	28	376	165	-	14,824	2%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	22,000	-	22,000	-	6,885	(6,885)	131%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	22,000	-	22,000	-	6,885	(6,885)	131%
Net	(6,800)	28	(21,624)	165	(6,885)	21,709	
Cash Balance			60,930	40,615			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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	July
Fund/Department Number	403	Date Updated	8/11/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	200	23	265	200	-	(65)	133%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	200	23	265	200	-	(65)	133%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	200	23	265	200	-	(65)	
Cash Balance			49,711	49,362			

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	July
Fund/Department Number	405	Date Updated	8/11/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	34,000	708	4,139	3,658	-	29,861	12%
Interest Earnings	4,000	160	2,195	1,888	-	1,805	55%
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	868	6,334	9,796	-	156,166	4%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	58,173	2,131	31,635	29,507	18,194	8,344	86%
Services	55,160	5,400	42,455	5,952	8,676	4,029	93%
Debt Service	-	-	-	-	-	-	0%
Capital	269,762	-	23,181	22,499	-	246,581	9%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	383,095	7,531	97,271	57,958	26,870	258,954	32%
Net	(220,595)	(6,662)	(90,937)	(48,162)	(26,870)	(102,788)	
Cash Balance			378,787	473,002			

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	July
Fund/Department Number	406	Date Updated	8/15/2016

	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	434,000	-	240,590	237,380	-	193,410	55%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	90,737	4,420	48,978	49,189	-	41,759	54%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	3,000	192	2,525	1,880	-	475	84%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	527,737	4,612	292,093	288,449	-	235,644	55%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	526,737	112,650	474,118	474,118	-	52,619	90%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	526,737	112,650	474,118	474,118	-	52,619	90%
Net	1,000	(108,038)	(182,025)	(185,669)	-	183,025	
Cash Balance			389,935	395,582			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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	July
Fund/Department Number	407	Date Updated	8/15/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	410,000	-	271,494	267,652	-	138,506	66%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	700	172	1,619	536	-	(919)	231%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	25,000	-	-	-	-	25,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	435,700	172	273,113	268,188	-	162,587	63%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	365,907	184,125	368,250	367,875	-	(2,343)	101%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	365,907	184,125	368,250	367,875	-	(2,343)	101%
Net	69,793	(183,953)	(95,137)	(99,687)	-	164,930	
Cash Balance			216,094	149,796			

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

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

Revenue in this fund includes \$150,000 in hotel/motel taxes and \$247,000 in cigarette taxes from other units of government. The hotel/motel tax distribution is usually received in July or August and the cigarette tax allocation is usually received in June and December. In 2016, this fund is used to pay 75% of the 2011 Century Center Refunding bonds. Payments on the Century Center bond are due in February and July. Because of timing of revenue and expenditures, this fund will often have a negative cash balance during the year.

Explain Significant Spending on Capital Projects Below:

None

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Major Moves Construction	Month	July
Fund/Department Number	412	Date Updated	8/15/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	25,000	1,122	12,378	14,181	-	12,622	50%
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	1,122	719,976	382,212	-	391,757	65%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	750,000	-	9,368	-	190,632	550,000	27%
Debt Service	-	-	-	-	-	-	0%
Capital	1,698,588	18,881	600,495	1,446,751	313,905	784,188	54%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,448,588	18,881	609,863	1,446,751	504,537	1,334,188	46%
Net	(1,336,855)	(17,759)	110,113	(1,064,539)	(504,537)	(942,431)	
Cash Balance			2,267,102	2,577,123			

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, \$4K 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	July
Fund/Department Number	416	Date Updated	8/15/2016

	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	100,000	-	41,755	33,091	-	58,245	42%
Interest Earnings	3,000	248	2,799	2,104	-	201	93%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	103,000	248	44,554	35,195	-	58,446	43%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	30,000	-	6,080	20,109	2,342	21,578	28%
Services	48,923	6,780	20,523	21,157	10,107	18,292	63%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	78,923	6,780	26,604	41,266	12,449	39,870	49%
Net	24,077	(6,532)	17,950	(6,071)	(12,449)	18,576	
Cash Balance			534,676	509,350			

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

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

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

Explain Significant Spending on Capital Projects Below:

There are no Capital projects budgeted for this year.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Community Revitalization Enhancement District	Month	July
Fund/Department Number	434	Date Updated	8/15/2016

	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	7,200	58	388	199	-	6,812	5%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	7,200	58	388	199	-	6,812	5%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	7,794	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	7,794	-	-	0%
Net	7,200	58	388	(7,595)	-	6,812	
Cash Balance			2,792	2,243			

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	July
Fund/Department Number	450	Date Updated	8/15/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	17,000	1,020	6,617	6,780	-	10,383	39%
Interest Earnings	450	38	420	268	-	30	93%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	17,450	1,058	7,037	7,048	-	10,413	40%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	17,450	1,058	7,037	7,048	-	10,413	
Cash Balance			83,450	70,209			

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

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

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

Explain Significant Spending on Capital Projects Below:

No Capital spending in this fund.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Football Hall of Fame Capital	Month	July
Fund/Department Number	677	Date Updated	8/17/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,100	239	2,691	2,218	-	2,409	53%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	48,709	-	48,709	-	-	1	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	53,809	239	51,400	2,218	-	2,409	96%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	1,000	-	-	-	-	1,000	0%
Services	83,801	2,591	38,209	32,805	2,886	42,706	49%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	84,801	2,591	38,209	32,805	2,886	43,706	48%
Net	(30,992)	(2,352)	13,191	(30,587)	(2,886)	(41,297)	
Cash Balance			516,067	528,633			

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	July
Fund/Department Number	287	Date Updated	8/17/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	2,075,000	460,971	1,768,727	396,727	-	306,273	85%
Interest Earnings	500	1,460	16,881	957	-	(16,381)	3376%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,075,500	462,430	1,785,609	397,684	-	289,891	86%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	385,775	-	385,775	-	22,463	(22,463)	106%
Debt Service	55,000	-	-	-	-	55,000	0%
Capital	2,672,611	63,198	674,053	35,728	129,173	1,869,385	30%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,113,386	63,198	1,059,829	35,728	151,636	1,901,922	39%
Net	(1,037,886)	399,232	725,780	361,956	(151,636)	(1,612,030)	
Cash Balance			3,298,020	361,956			

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	July
Fund/Department Number	288	Date Updated	8/17/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	5,058,012	465,864	3,210,887	2,759,227	-	1,847,125	63%
Interest Earnings	10,000	991	11,997	13,105	-	(1,997)	120%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	17,000	3,496	79,556	39,684	-	(62,556)	468%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,085,012	470,352	3,302,439	2,812,016	-	1,782,573	65%
Expenditures							
Personnel	4,983,238	492,712	2,635,672	1,610,756	-	2,347,566	53%
Supplies	276,861	17,061	156,237	202,204	35,814	84,810	69%
Services	433,451	8,988	199,039	114,230	8,826	225,586	48%
Debt Service	447,093	224,583	511,737	452,302	1,728	(66,373)	115%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,140,643	743,344	3,502,686	2,379,492	46,368	2,591,589	58%
Net	(1,055,631)	(272,992)	(200,247)	432,524	(46,368)	(809,016)	
Cash Balance			1,952,797	3,316,865			

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	July
Fund/Department Number	600	Date Updated	8/17/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,399,400	135,752	868,433	1,136,103	-	530,967	62%
Interest Earnings	5,000	781	10,301	3,543	-	(5,301)	206%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	52	-	-	0%
Other Income	3,500	568	24,050	21,300	-	(20,550)	687%
Transfers In	2,110,068	1,055,034	1,582,551	1,997,358	-	527,517	75%
Total Revenue	3,517,968	1,192,134	2,485,335	3,158,355	-	1,032,633	71%
Expenditures							
Personnel	2,601,730	254,079	1,353,626	1,323,114	-	1,248,104	52%
Supplies	119,268	6,809	38,473	69,493	12,641	68,154	43%
Services	686,571	48,177	347,507	483,900	60,236	278,829	59%
Debt Service	46,623	6,875	25,835	13,508	955	19,833	57%
Capital	70,285	-	70,285	-	-	0	100%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,524,477	315,940	1,835,725	1,890,015	73,832	1,614,920	54%
Net	(6,509)	876,194	649,610	1,268,340	(73,832)	(582,287)	
Cash Balance			2,545,829	2,003,109			

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

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	July
Fund/Department Number	601	Date Updated	8/17/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,056,391	59,343	582,876	579,555	-	473,515	55%
Interest Earnings	8,500	316	3,646	4,334	-	4,854	43%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	7	7	-	(7)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,064,891	59,658	586,529	583,896	-	478,362	55%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,141,933	58,463	469,822	550,326	386,792	285,318	75%
Debt Service	250,000	-	-	-	-	250,000	0%
Capital	1,536	-	-	60,917	1,536	(0)	100%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,393,469	58,463	469,822	611,243	388,329	535,318	62%
Net	(328,578)	1,195	116,707	(27,346)	(388,329)	(56,956)	
Cash Balance			757,324	1,046,282			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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 available for necessary improvements in 2016 and 2017.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Solid Waste Operations	Month	July
Fund/Department Number	610	Date Updated	8/10/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	5,592,249	389,683	3,174,197	2,961,577	-	2,418,052	57%
Interest Earnings	2,500	226	1,705	1,676	-	795	68%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	28,825	-	27,243	167,221	-	1,582	95%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,623,574	389,909	3,203,145	3,130,475	-	2,420,429	57%
Expenditures							
Personnel	1,725,395	171,723	877,612	966,726	762	847,021	51%
Supplies	399,261	41,767	126,925	152,894	119,580	152,756	62%
Services	2,697,559	206,535	1,659,635	1,645,593	326,554	711,370	74%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	925,197	251,000	513,000	519,000	-	412,197	55%
Total Expenditures	5,747,412	671,025	3,177,172	3,284,213	446,896	2,123,344	63%
Net	(123,838)	(281,116)	25,973	(153,738)	(446,896)	297,084	
Cash Balance			283,952	264,139			

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	July
Fund/Department Number	611	Date Updated	8/1/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	300,000	-	300,000	-	-	-	100%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	200	88	521	67	-	(321)	261%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	925,197	251,000	513,000	519,000	-	412,197	55%
Total Revenue	1,225,397	251,088	813,521	519,067	-	411,876	66%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	925,197	250,861	628,147	553,690	512	296,538	68%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	925,197	250,861	628,147	553,690	512	296,538	68%
Net	300,200	228	185,374	(34,623)	(512)	115,338	
Cash Balance			185,817	577			

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	July
Fund/Department Number	620	Date Updated	8/17/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	14,423,116	1,342,969	8,398,469	7,842,214	-	6,024,647	58%
Interest Earnings	35,000	1,415	18,197	18,702	-	16,803	52%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	135,000	113	40,856	38,809	-	94,144	30%
Transfers In	47,500	2,219	20,638	22,848	-	26,862	43%
Total Revenue	14,640,616	1,346,716	8,478,161	7,922,574	-	6,162,455	58%
Expenditures							
Personnel	5,440,741	552,159	2,969,249	2,773,442	2,387	2,469,105	55%
Supplies	1,655,677	69,889	587,284	799,171	286,892	781,501	53%
Services	5,352,541	366,034	2,395,561	2,213,505	878,386	2,078,593	61%
Debt Service	119,687	4,910	15,061	3,951	1,949	102,677	14%
Capital	-	-	-	-	-	-	0%
Transfers Out	4,479,011	510,989	2,683,604	2,552,596	-	1,795,407	60%
Total Expenditures	17,047,657	1,503,982	8,650,759	8,342,665	1,169,614	7,227,283	58%
Net	(2,407,041)	(157,266)	(172,599)	(420,091)	(1,169,614)	(1,064,828)	
Cash Balance			3,414,119	3,849,151			

Staffing			
Full Time	72.30	70.80	
Part-Time /Seasonal/Temporary	4.00	2.28	
Total	76.30	73.08	-

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 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	July
Fund/Department Number	622	Date Updated	8/11/2016

	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	28,000	1,324	15,448	12,473	-	12,552	55%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	28,000	1,324	15,448	12,473	-	12,552	55%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	821,797	159,033	165,783	221,445	251,637	404,377	51%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	821,797	159,033	165,783	221,445	251,637	404,377	51%
Net	(793,797)	(157,709)	(150,335)	(208,972)	(251,637)	(391,825)	
Cash Balance			2,730,073	2,916,310			

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

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

This fund is used for acquiring, constructing, and improving fixed assets.

Explain Significant Spending on Capital Projects Below:

Spent YTD: IVR System Upgrade \$6,750 Mid-size car (4) - \$93,336 Cargo Van (3) \$65,697
 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	July
Fund/Department Number	623	Date Updated	

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year 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	-	-	-	86,470	-	-	0%
Services	-	-	-	36,843	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	59,529	-	-	0%
Transfers Out	-	-	-	240	-	-	0%
Total Expenditures	-	-	-	183,082	-	-	0%
Net	-	-	-	(182,538)	-	-	-
Cash Balance	-						

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	July
Fund/Department Number	624	Date Updated	8/11/2016

	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	15,000	701	8,135	6,057	-	6,865	54%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	15,000	701	8,135	6,057	-	6,865	54%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	8,400	701	6,166	5,202	-	2,234	73%
Total Expenditures	8,400	701	6,166	5,202	-	2,234	73%
Net	6,600	-	1,969	855	-	4,631	
Cash Balance			1,530,940	1,496,731			

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Sinking	Month	July
Fund/Department Number	625	Date Updated	8/11/2016

	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	3,600	388	2,683	2,570	-	917	75%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	2,046,081	341,010	1,193,535	1,192,165	-	852,546	58%
Total Revenue	2,049,681	341,398	1,196,218	1,194,735	-	853,463	58%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	2,046,081	350	346,614	365,823	-	1,699,467	17%
Capital	-	-	-	-	-	-	0%
Transfers Out	3,600	388	2,677	2,567	-	923	74%
Total Expenditures	2,049,681	738	349,291	368,390	-	1,700,390	17%
Net	-	340,660	846,927	826,345	-	(846,927)	
Cash Balance			851,332	831,001			

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	July
Fund/Department Number	626	Date Updated	8/11/2016

	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	745	8,646	3,429	-	7,354	54%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	16,000	745	8,646	3,429	-	7,354	54%
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	745	6,596	(3,945)	-	(96)	
Cash Balance			1,646,157	1,642,733			

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	July
Fund/Department Number	629	Date Updated	8/11/2016

	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	23,000	1,130	12,650	8,908	-	10,350	55%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	227,461	-	227,461	150,228	-	-	100%
Total Revenue	250,461	1,130	240,111	159,136	-	10,350	96%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	10,000	1,130	9,744	7,705	-	256	97%
Total Expenditures	10,000	1,130	9,744	7,705	-	256	97%
Net	240,461	(0)	230,367	151,431	-	10,094	
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. The Cash Balance of this fund is equivalent to two months' worth of the amended annual operating expenditure budget in Fund 620, excluding transfers.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Repair Insurance	Month	July
Fund/Department Number	640	Date Updated	8/15/2016

	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	561,225	42,460	363,050	354,524	-	198,175	65%
Interest Earnings	10,016	784	9,037	6,249	-	979	90%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	571,241	43,244	372,087	360,773	-	199,154	65%
Expenditures							
Personnel	188,900	17,372	89,060	97,808	-	99,840	47%
Supplies	41,569	257	13,944	11,758	13,576	14,049	66%
Services	290,487	24,322	177,014	150,651	15,103	98,370	66%
Debt Service	28,457	-	14,218	14,218	-	14,239	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	549,413	41,950	294,236	274,435	28,679	226,498	59%
Net	21,828	1,294	77,850	86,338	(28,679)	(27,343)	
Cash Balance			1,727,232	1,593,874			

Staffing			
Full Time	2.20	1.90	-
Part-Time /Seasonal/Temporary	-	-	-
Total	2.20	1.90	-

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	July
Fund/Department Number	641	Date Updated	8/11/2016

	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	2,374,943	22,057,092	20,372,615	-	14,481,508	60%
Interest Earnings	65,000	5,605	54,934	35,580	-	10,066	85%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	92,000	1,504	25,408	59,917	-	66,592	28%
Transfers In	16,000	2,099	17,636	12,649	-	(1,636)	110%
Total Revenue	36,711,600	2,384,152	22,155,070	20,480,761	-	14,556,530	60%
Expenditures							
Personnel	7,573,583	773,177	3,894,965	3,952,379	2,558	3,676,060	51%
Supplies	2,292,608	83,552	793,816	668,684	424,047	1,074,745	53%
Services	16,901,880	898,900	6,749,319	5,913,245	3,386,573	6,765,989	60%
Debt Service	678,685	189,235	460,155	325,332	1,614	216,916	68%
Capital	-	-	-	-	-	-	0%
Transfers Out	12,650,682	760,893	6,222,973	9,670,840	-	6,427,709	49%
Total Expenditures	40,097,438	2,705,757	18,121,228	20,530,480	3,814,792	18,161,418	55%
Net	(3,385,838)	(321,605)	4,033,842	(49,719)	(3,814,792)	(3,604,888)	
Cash Balance			12,734,165	8,873,968			

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	July
Fund/Department Number	642	Date Updated	8/17/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	45,000	3,412	43,749	19,764	-	1,251	97%
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	3,412	43,749	4,019,764	-	2,488,251	2%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	37,895	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	7,631,946	152,058	1,622,277	1,540,506	2,781,998	3,227,671	58%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	7,631,946	152,058	1,622,277	1,578,401	2,781,998	3,227,671	58%
Net	(5,099,946)	(148,646)	(1,578,527)	2,441,363	(2,781,998)	(739,420)	
Cash Balance			7,157,823	6,193,084			

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

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

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

Explain Significant Spending on Capital Projects Below:

Year to Date totals spent include: Final payment on completed Eastgate Lift Station replacement \$34,647, Sewer maintenance equipment \$25,800, Wastewater vehicles and plant maintenance equipment \$47,447, Wastewater Treatment Plant Primary Clarifier Rehab \$334,967, Wastewater Treatment Plant Secondary Improvements \$140,965 and Digesters #1 & #3 Clean and Rehab \$813,053.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Works Reserve Operations & Maint.	Month	July
Fund/Department Number	643	Date Updated	8/1/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	16,000	2,099	22,418	14,624	-	(6,418)	140%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	536,997	-	896,725	256,086	-	(359,728)	167%
Total Revenue	552,997	2,099	919,143	270,710	-	(366,146)	166%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	16,000	2,099	17,636	12,649	-	(1,636)	110%
Total Expenditures	16,000	2,099	17,636	12,649	-	(1,636)	110%
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/Variiances 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	July
Fund/Department Number	649	Date Updated	8/1/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	7,000	1,755	13,280	11,727	-	(6,280)	190%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	9,267,391	760,893	5,326,249	5,414,754	-	3,941,142	57%
Total Revenue	9,274,391	762,648	5,339,528	5,426,480	-	3,934,863	58%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	8,000	-	2,600	2,950	-	5,400	33%
Debt Service	9,266,298	-	1,145,856	1,589,361	-	8,120,442	12%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	9,274,298	-	1,148,456	1,592,311	-	8,125,842	12%
Net	93	762,648	4,191,072	3,834,169	-	(4,190,979)	
Cash Balance			4,995,813	4,624,506			

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Debt Service Reserve	Month	July
Fund/Department Number	653	Date Updated	8/1/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,300	514	2,260	-	-	(960)	174%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,300	514	2,260	-	-	(960)	174%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	1,300	514	2,260	-	-	(960)	
Cash Balance			4,107,884	7,286,832			

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Bond 2011	Month	July
Fund/Department Number	659	Date Updated	8/1/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	107	1,245	3,724	-	756	62%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,000	107	1,245	3,724	-	756	62%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	9,606	-	-	7,813	-	9,606	0%
Debt Service	-	-	-	-	-	-	0%
Capital	223,083	-	-	1,077,545	222,169	914	100%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	232,689	-	-	1,085,357	222,169	10,520	95%
Net	(230,689)	107	1,245	(1,081,633)	(222,169)	(9,765)	
Cash Balance			233,139	517,753			

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 nearly 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	July
Fund/Department Number	661	Date Updated	8/17/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	70,000	5,017	69,008	66,650	-	992	99%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	5	-	-	0%
Total Revenue	70,000	5,017	69,008	66,654	-	992	99%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	850,000	-	-	-	-	850,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	19,337,062	563,036	4,077,264	1,353,542	9,030,455	6,229,343	68%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	20,187,062	563,036	4,077,264	1,353,542	9,030,455	7,079,343	65%
Net	(20,117,062)	(558,019)	(4,008,256)	(1,286,887)	(9,030,455)	(7,078,351)	
Cash Balance			9,901,787	15,532,377			

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 \$398,357, East Bank Sewer Separation-Phase 5 \$20,899, WWTP Secondary Clarifier Modifications \$2,108,212, 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	July
Fund/Department Number	664	Date Updated	8/1/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	40	2	24	18	-	16	61%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	40	2	24	18	-	16	61%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	40	2	24	18	-	16	
Cash Balance			4,531	4,499			

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 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	July
Fund/Department Number	666	Date Updated	8/1/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	130	3	103	-	-	27	80%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	130	3	103	-	-	27	80%
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)	3	(2,397)	-	-	27	
Cash Balance			6,694				

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. Before year end, the balance in this fund will be transferred to the debt service fund 649 so this fund can be closed.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Century Center	Month	July
Fund/Department Number	670	Date Updated	8/15/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	1,313,436	-	656,725	1,313,450	-	656,711	50%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	2,664,721	150,742	1,504,150	1,141,846	-	1,160,571	56%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	5,630	1,052	8,707	(24,429)	-	(3,077)	155%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,983,787	151,794	2,169,582	2,430,867	-	1,814,205	54%
Expenditures							
Personnel	2,249,773	176,446	1,283,639	1,207,406	-	966,134	57%
Supplies	473,779	52,449	366,530	321,686	-	107,249	77%
Services	1,075,098	146,080	750,563	783,025	-	324,535	70%
Debt Service	-	-	-	-	-	-	0%
Capital	14,722	-	-	-	-	14,722	0%
Transfers Out	159,066	-	79,676	-	-	79,390	50%
Total Expenditures	3,972,438	374,975	2,480,407	2,312,117	-	1,492,031	62%
Net	11,349	(223,180)	(310,826)	118,750	-	322,175	
Cash Balance			1,133,379	1,479,682			

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.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Century Center Capital	Month	July
Fund/Department Number	671	Date Updated	8/15/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	500	76	565	366	-	(65)	113%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	500	76	565	366	-	(65)	113%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	12,200	-	-	41,156	-	12,200	0%
Services	-	-	-	192,735	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	176,421	13,848	109,001	50,440	-	67,420	62%
Transfers Out	-	-	-	50,000	-	-	0%
Total Expenditures	188,621	13,848	109,001	334,331	-	79,620	58%
Net	(188,121)	(13,772)	(108,437)	(333,965)	-	(79,684)	
Cash Balance			893,635	1,084,698			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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	July
Fund/Department Number	672	Date Updated	8/15/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	157,742	4	107,750	11	-	49,992	68%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	79,676	-	79,676	50,000	-	-	100%
Total Revenue	237,418	4	187,426	50,011	-	49,992	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	4	46,818	50,011	-	(46,532)	
Cash Balance			96,849	50,011			

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	July
Fund/Department Number	222	Date Updated	8/11/2016

	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	8,181,507	592,160	4,270,098	4,369,964	-	3,911,409	52%
Interest Earnings	3,240	486	5,942	5,021	-	(2,702)	183%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	49,890	5,939	16,539	76,651	-	33,351	33%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	8,234,637	598,585	4,292,578	4,451,636	-	3,942,059	52%
Expenditures							
Personnel	3,143,175	272,550	1,495,856	1,601,157	-	1,647,319	48%
Supplies	190,636	(33,842)	35,430	76,820	8,847	146,360	23%
Services	4,826,174	343,779	2,545,797	2,603,996	1,264,880	1,015,497	79%
Debt Service	16,475	1,950	7,311	3,248	420	8,744	47%
Capital	-	-	-	120,000	-	-	0%
Transfers Out	130,519	-	-	-	-	130,519	0%
Total Expenditures	8,306,979	584,436	4,084,394	4,405,221	1,274,147	2,948,439	65%
Net	(72,342)	14,148	208,185	46,416	(1,274,147)	993,620	
Cash Balance			1,557,920	1,615,563			

Staffing			
Full Time	42.00	36.00	36.00
Part-Time /Seasonal/Temporary	3.00	1.00	1.00
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 July we had 1,235 vehicle repairs. Average Fuel prices for June is \$1.58 for Unleaded and \$1.62 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 expenditures include general fund and grant funds budgeted for the Century Center solar project, which was completed in June. We are still operating at 50% budgeted staff levels (July).

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Central Services Capital	Month	July
Fund/Department Number	224	Date Updated	8/11/2016

	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	-	22	829	-	-	(829)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	130,519	-	-	-	-	130,519	0%
Total Revenue	130,519	22	829	-	-	129,690	1%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	20,000	-	12,799	-	9,500	(2,299)	111%
Services	60,019	-	-	-	9,000	51,019	15%
Debt Service	-	-	-	-	-	-	0%
Capital	225,565	-	137,820	-	36,655	51,090	77%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	305,584	-	150,619	-	55,155	99,810	67%
Net	(175,065)	22	(149,790)	-	(55,155)	29,881	
Cash Balance			37,129	-			

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	July
Fund/Department Number	226	Date Updated	8/15/2016

	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	187,279	1,295,041	710,677	-	928,442	58%
Interest Earnings	20,500	2,178	24,843	21,574	-	(4,343)	121%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	12,900	-	13,615	2,375	-	(715)	106%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,256,883	189,457	1,333,499	734,625	-	923,384	59%
Expenditures							
Personnel	250,135	22,200	118,276	136,013	-	131,859	47%
Supplies	30,734	75	5,606	23,952	8,256	16,871	45%
Services	2,839,479	122,425	1,165,230	1,864,194	52,823	1,621,426	43%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,120,348	144,700	1,289,112	2,024,158	61,079	1,770,157	43%
Net	(863,465)	44,757	44,387	(1,289,533)	(61,079)	(846,772)	
Cash Balance			4,625,241	4,390,541			

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	July
Fund/Department Number	278	Date Updated	8/16/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	6,480	33,030	36,970	-	(33,030)	0%
Interest Earnings	4,000	319	3,547	2,224	-	453	89%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	60,400	6,480	33,030	36,970	-	27,370	55%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	64,400	13,279	69,607	76,164	-	(5,207)	108%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	10,000	-	53	1,086	-	9,947	1%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,000	-	53	1,086	-	9,947	1%
Net	54,400	13,279	69,554	75,078	-	(15,154)	
Cash Balance			711,026	591,090			

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 sixteen payrolls paid through the end of July compared to fifteen 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	July
Fund/Department Number	279	Date Updated	8/11/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	499,358	51,679	288,648	-	-	210,710	58%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	499,358	51,679	288,648	-	-	210,710	58%
Expenditures							
Personnel	459,575	49,649	267,278	-	-	192,297	58%
Supplies	5,300	445	2,057	-	680	2,562	52%
Services	34,482	1,585	19,313	-	3,122	12,047	65%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	499,357	51,679	288,648	-	3,802	206,907	59%
Net	1	-	0	-	(3,802)	3,803	
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	July
Fund/Department Number	711	Date Updated	8/15/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	17,151,500	1,393,736	9,675,137	8,463,590	-	7,476,363	56%
Interest Earnings	23,345	2,556	26,403	18,669	-	(3,058)	113%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,500	151,808	763,287	19,399	-	(761,787)	50886%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	17,176,345	1,548,100	10,464,827	8,501,658	-	6,711,518	61%
Expenditures							
Personnel	4,316	1,223	1,223	6	-	3,093	28%
Supplies	17,875	13,958	30,815	6,737	3,870	(16,810)	194%
Services	1,415,949	12,606	816,663	439,052	414,061	185,225	87%
Insurance	15,940,750	1,118,186	8,714,552	7,475,079	22,193	7,204,006	55%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	17,378,890	1,145,972	9,563,253	7,920,873	440,124	7,375,514	58%
Net	(202,545)	402,128	901,574	580,784	(440,124)	(663,995)	
Cash Balance			5,270,642	4,637,772			

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

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

This fund handles expenses relating to insurance and claims relating to employees: medical, dental, life, flex spending, etc. For the last several years expenses have significantly exceeded revenues (charges to City Departments and employees) so our cash balance has been eroding. This is not sustainable in the long-term and we need to address this situation. For the 2015 Budget, we increased employer and employee contributions significantly, which has been helping, although we are falling short of our revenue targets. Fortunately, claims costs have been lower than expected. A new Employee Wellness Center was opened on January 18, 2016 which is set in place with the understanding that the City should see a drop in claims expenses over time.

Explain Significant Spending on Capital Projects Below:

None

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Unemployment Compensation	Month	July
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Fund/Department Number	713	Date Updated	8/15/2016
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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	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	105,682	18,834	58,276	59,314	-	47,406	55%
Interest Earnings	1,600	126	1,432	982	-	168	90%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	107,282	18,961	59,709	60,296	-	47,573	56%
Expenditures							
Personnel	80,000	-	17,606	43,506	-	62,394	22%
Supplies	-	-	-	-	-	-	0%
Services	33,882	607	15,249	12,764	15,400	3,233	90%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	113,882	607	32,855	56,270	15,400	65,627	42%
Net	(6,600)	18,354	26,853	4,026	(15,400)	(18,053)	
Cash Balance			296,135	245,197			

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	July
Fund/Department Number	701	Date Updated	8/17/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	4,866,271	-	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	5,159	-	(3,080)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,870,771	-	2,438,776	2,524,043	-	2,431,995	50%
Expenditures							
Personnel	5,457,693	414,361	3,121,339	3,056,406	-	2,336,354	57%
Supplies	200	-	13	-	-	187	7%
Services	6,950	24	3,742	3,563	-	3,208	54%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,464,843	414,385	3,125,095	3,059,969	-	2,339,748	57%
Net	(594,072)	(414,385)	(686,319)	(535,926)	-	92,247	
Cash Balance			(214,014)	103,378			

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

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

The Fire Pension fund receives State of Indiana pension relief payments in June and September to reimburse the City for actual pension costs paid and reported in the previous year. For 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	July
Fund/Department Number	702	Date Updated	8/17/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	5,991,750	-	2,997,375	3,187,679	-	2,994,375	50%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,500	-	2,773	1,546	-	1,727	62%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	4,000	-	-	62	-	4,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,000,250	-	3,000,148	3,189,288	-	3,000,102	50%
Expenditures							
Personnel	6,789,198	531,117	3,781,693	3,719,376	-	3,007,505	56%
Supplies	800	-	-	-	-	800	0%
Services	7,400	91	3,691	3,503	-	3,709	50%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,797,398	531,209	3,785,383	3,722,879	-	3,012,015	56%
Net	(797,148)	(531,209)	(785,235)	(533,591)	-	(11,913)	
Cash Balance			372,184	577,180			

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	July
Fund/Department Number	730	Date Updated	8/11/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	150	13	153	116	-	(3)	102%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	150	13	153	116	-	(3)	102%
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)	13	153	116	-	(20,003)	
Cash Balance			28,695	28,493			

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

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

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

Explain Significant Spending on Capital Projects Below:

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

2016 City of South Bend Monthly Financial Report

Fund/Department Name	River West Development Area (Airport TIF)	Month	July
Fund/Department Number	324	Date Updated	8/15/2016

	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	16,723,300	-	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	14,753	161,702	148,597	-	252,004	39%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,830,745	111,829	549,478	1,693,318	-	1,281,267	30%
Transfers In	43,000	1,273	11,251	4,981,467	-	31,749	26%
Total Revenue	19,406,751	127,855	10,690,383	16,525,611	-	8,716,368	55%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	4,663,680	57,921	443,530	2,190,712	1,110,525	3,109,625	33%
Debt Service	6,217,896	2,620,997	5,475,671	6,224,027	-	742,226	88%
Capital	33,620,501	1,111,409	7,153,080	2,778,704	7,287,773	19,179,649	43%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	44,502,077	3,790,327	13,072,280	11,193,443	8,398,298	23,031,499	48%
Net	(25,095,326)	(3,662,472)	(2,381,897)	5,332,168	(8,398,298)	(14,315,131)	
Cash Balance			30,346,500	36,664,739			

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

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

Explain Significant Spending on Capital Projects Below:

In 2015, the major projects were: the Ameriplex lease, Bartlett Roundabout, Ignition Park infrastructure and Multi-tenant building, LaSalle Hotel, ND/GE Turbo Project, Nello, Noble Energy, Western Avenue Improvements, Patel Hotel, and Studebaker Environmental and Renaissance District. Thus far in 2016, major expenditures (other than debt service) include: \$1.2M for Ignition Park Infrastructure; \$838K for LaSalle Hotel; \$223K for Safe Routes to School @ Harrison School; \$830K for Advanced Center for Cancer Care; \$225K for Lippert; \$2.8M for Nello; \$255K for Western Restriping; \$102K for Hoffman Hotel; \$185K for Ignition Park Multi-Tenant Bldg; \$129K for Bartlett Roundabout.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Tax Incremental Financing (TIF) - Downtown	Month	July
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	July
Fund/Department Number	422	Date Updated	8/15/2016

	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	420,000	-	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	763	8,121	4,805	-	7,379	52%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	435,500	763	290,930	200,670	-	144,570	67%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	43,166	-	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	-	10,922	30,294	306,244	1,086,200	23%
Net	(967,866)	763	280,009	170,376	(306,244)	(941,630)	
Cash Balance			1,786,833	1,366,126			

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

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

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

Explain Significant Spending on Capital Projects Below:

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

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Redevelopment Retail & Leighton Plaza	Month	July
Fund/Department Number	425	Date Updated	8/15/2016

	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	1,706	76	886	577	-	820	52%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	170,997	11,441	78,963	100,022	-	92,034	46%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	172,703	11,517	79,849	100,599	-	92,854	46%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	8,742	520	2,160	4,222	-	6,582	25%
Services	151,664	5,784	76,100	70,446	-	75,564	50%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	160,406	6,304	78,260	74,668	-	82,146	49%
Net	12,297	5,213	1,589	25,931	-	10,708	
Cash Balance			210,405	198,457			

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	July
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	July
Fund/Department Number	429	Date Updated	8/15/2016

	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	2,750,000	-	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	3,690	40,466	23,038	-	16,534	71%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	19,357	-	-	0%
Transfers In	-	-	-	1,430,965	-	-	0%
Total Revenue	2,807,000	3,690	1,211,445	2,864,373	-	1,595,555	43%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	83,573	(2,334)	30,950	62,717	52,622	1	100%
Debt Service	-	-	-	-	-	-	0%
Capital	8,251,586	-	426,971	86,268	4,043,202	3,781,413	54%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	8,335,159	(2,334)	457,921	148,985	4,095,823	3,781,415	55%
Net	(5,528,159)	6,024	753,524	2,715,388	(4,095,823)	(2,185,860)	
Cash Balance			8,314,656	7,271,868			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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	July
Fund/Department Number	430	Date Updated	8/15/2016

	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	2,400,000	-	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	2,795	31,693	18,706	-	1,307	96%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,433,000	2,795	1,283,307	1,317,681	-	1,149,693	53%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	528,454	-	235,667	165,984	88,573	204,214	61%
Debt Service	-	-	-	-	-	-	0%
Capital	6,883,361	584,193	1,158,180	451,133	3,114,929	2,610,252	62%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	7,411,815	584,193	1,393,847	617,117	3,203,502	2,814,466	62%
Net	(4,978,815)	(581,398)	(110,540)	700,563	(3,203,502)	(1,664,773)	
Cash Balance			5,984,839	5,657,854			

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	July
Fund/Department Number	435	Date Updated	8/17/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	320,000	-	231,289	163,944	-	88,711	72%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	750	66	411	423	-	339	55%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	256	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	320,750	66	231,700	164,623	-	89,050	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)	66	91,700	(4,998)	(4,200)	(120,950)	
Cash Balance			243,365	216,433			

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	July
Fund/Department Number	436	Date Updated	8/17/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	2,948,923	-	2,061,402	1,663,572	-	887,521	70%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	210,999	-	210,999	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	-	2,274,510	1,876,143	-	887,912	72%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	33,832	-	-	-	-	33,832	0%
Debt Service	3,396,168	1,236,500	2,920,589	3,179,039	-	475,579	86%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,430,000	1,236,500	2,920,589	3,179,039	-	509,411	85%
Net	(267,578)	(1,236,500)	(646,079)	(1,302,896)	-	378,501	
Cash Balance			973,939	402,607			

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Redevelopment General	Month	July
Fund/Department Number	433	Date Updated	8/15/2016

	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	4	47	41	-	105	31%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	152	4	47	41	-	105	31%
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)	4	47	41	-	(4,395)	
Cash Balance			8,749	10,131			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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	July
Fund/Department Number	439	Date Updated	8/17/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	23,037	982	11,963	19,561	-	11,074	52%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	23,037	982	11,963	19,561	-	11,074	52%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	64	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	2,692,913	-	142,913	1,287,354	-	2,550,000	5%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,692,913	-	142,913	1,287,418	-	2,550,000	5%
Net	(2,669,876)	982	(130,949)	(1,267,857)	-	(2,538,927)	
Cash Balance			2,142,357	3,752,704			

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	July
Fund/Department Number	454	Date Updated	8/17/2016

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	3,900	175	2,037	1,537	-	1,863	52%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,900	175	2,037	1,537	-	1,863	52%
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)	175	2,037	1,537	-	(48,137)	
Cash Balance			381,658	378,978			

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Blackthorn Operations	Month	July
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/Variations Below:

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

Explain Significant Spending on Capital Projects Below:

Equipment payments

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Redevelopment Bond - Airport Taxable	Month	July
Fund/Department Number	315	Date Updated	8/15/2016

	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	14,000	477	5,563	4,225	-	8,437	40%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	14,000	477	5,563	4,225	-	8,437	40%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	14,000	477	4,212	3,626	-	9,788	30%
Total Expenditures	14,000	477	4,212	3,626	-	9,788	30%
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/Variiances 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	July
Fund/Department Number	317	Date Updated	8/15/2016

	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	5,300	234	2,725	2,057	-	2,575	51%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,300	234	2,725	2,057	-	2,575	51%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	5,300	234	2,725	2,057	-	2,575	
Cash Balance			510,545	506,959			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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	July
Fund/Department Number	328	Date Updated	8/15/2016

	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	15,000	797	9,295	7,059	-	5,705	62%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	15,000	797	9,295	7,059	-	5,705	62%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	15,000	797	7,038	6,058	-	7,962	47%
Total Expenditures	15,000	797	7,038	6,058	-	7,962	47%
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	July
Fund/Department Number	432	Date Updated	8/15/2016

	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	-	-	-	11,490	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	52,700	2,275	27,118	22,573	-	25,582	51%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	52,700	2,275	27,118	34,064	-	25,582	51%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,000	-	-	201,724	-	1,000	0%
Debt Service	489,503	123,668	489,503	488,380	-	1	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	490,503	123,668	489,503	690,104	-	1,001	100%
Net	(437,803)	(121,393)	(462,385)	(656,041)	-	24,582	
Cash Balance			4,840,011	5,846,814			

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: