



Period Ending: August 31, 2016

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City of South Bend

Monthly Departmental Financial Report

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Distribution

Mayor	Pete Buttigieg
Chief of Staff	James Mueller
Deputy Chief of Staff	Suzanna Fritzberg
South Bend Common Council	
Controller	John Murphy
Deputy City Controller	Jennifer Hockenhull
City Finance Director	Rahman Johnson
Senior Budget Analyst	Amy O'Connor
Department Heads	
Fiscal Officers	

August 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 August 31, 2016, total revenue for the year was \$184,462,673, 63% of estimated revenue. As of August 31, 2015 total revenue received was \$176,155,962 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 August 31, 2016, total expenditures were \$185,007,401 and outstanding encumbrances were \$39,851,855, a total of \$224,859,256 which represents 60% 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 50% of the amended expenditure budget at the end of the period. Total expenditures were \$189,216,194 as of August 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 John Murphy, City Controller (574) 235-7678, or Jennifer Hockenhull, Deputy City Controller (574) 235-9822.

City of South Bend
Monthly Department Financial Report
REVENUE SUMMARY
August 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		55,560,172	1,072,623	31,547,841	30,810,825	771,389	57%
Special Revenue							
	102 Rainy Day	1,475,850	4,616	1,458,685	37,136	17,165	99%
	103 Excess Levy	20	-	7	12	13	37%
	201 Parks & Recreation	11,538,030	363,949	6,714,485	6,592,958	4,823,545	58%
	202 Motor Vehicle Highway	9,756,260	1,009,745	7,188,874	6,115,390	2,567,386	74%
	203 Recreation Nonreverting	1,448,565	98,280	743,719	791,959	704,846	51%
	209 Studebaker-Oliver Reverting Grants	592,250	100,502	195,998	90,757	396,252	33%
	210 Economic Development State Grants	2,699,880	944,679	1,758,159	436,974	941,721	65%
	211 Department of Community Investment (DCI)	2,491,425	16,985	1,759,745	1,219,096	731,680	71%
	212 Dept of Community Investment Grants	7,444,900	229,345	1,102,745	1,594,729	6,342,155	15%
	216 Police State Seizures	36,636	2,762	29,145	15,119	7,491	80%
	217 Gift, Donation, Bequest	360,800	135,105	136,512	3,867	224,288	38%
	218 Police Curfew Violations	1,000	6	247	140	753	25%
	219 Unsafe Building	1,209,140	18,520	916,035	-	293,105	76%
	220 Law Enforcement Continuing Education	236,825	18,280	176,826	210,124	59,999	75%
	227 Loss Recovery	7,660	444	5,728	50,572	1,932	75%
	244 Emergency Phone System	-	-	-	19	-	0%
	249 Public Safety LOIT	6,797,160	566,228	4,531,397	3,776,353	2,265,763	67%
	251 Local Roads & Streets	1,662,300	38,633	1,089,836	706,885	572,464	66%
	257 LOIT Special Distribution	4,867,549	1,760	4,219,309	-	648,240	87%
	258 Human Rights Federal Grant	218,105	225	141,161	72,722	76,944	65%
	271 Eastrace Waterway	30	1	8	19	22	26%
	273 Morris PAC / Palais Royale Marketing	18,250	2,642	11,144	7,124	7,106	61%
	280 Police Block Grants	20	2	22	16	(2)	112%
	281 Economic Develop. Commission-Revenue Bonds	150	13	159	117	(9)	106%
	289 HAZMAT	10,220	13	183	13,929	10,037	2%
	291 Indiana River Rescue	105,478	72	105,358	31,000	120	100%
	292 Police Grants	-	-	-	56,946	-	0%
	294 Regional Police Academy	22,500	39	19,070	20,779	3,430	85%
	295 COPS MORE Grant	101,544	43,818	78,824	40,282	22,720	78%
	299 Police Federal Drug Enforcement	162,000	18,835	20,710	64,440	141,291	13%
	404 County Option Income Tax	10,371,010	835,603	6,888,413	5,732,264	3,482,597	66%
	408 Economic Development Income Tax	10,159,530	804,604	6,962,925	5,788,049	3,196,605	69%
	410 Urban Development Action Grant	175,827	222	3,178	252,204	172,649	2%
	655 Project Relief	438,790	37,337	299,171	296,525	139,619	68%
	705 Police K-9 Unit	2,020	2	23	1,514	1,997	1%
Special Revenue Total		74,411,724	5,293,263	46,557,800	34,020,022	27,853,924	63%
City Debt Service							
	313 Football Hall of Fame Debt Service	1,483,212	9,343	853,086	572,277	630,126	58%
City Debt Service Total		1,483,212	9,343	853,086	572,277	630,126	58%
Capital Project							
	377 Professional Sports Development	711,518	37,931	589,692	538,133	121,826	83%
	401 Coveleski Stadium Capital	15,500	28	404	174	15,096	3%
	403 Zoo Endowment	359	23	288	211	71	80%
	405 Park Nonreverting Capital	162,500	694	7,028	10,544	155,472	4%
	406 Cumulative Capital Development	527,737	4,626	296,718	292,908	231,019	56%
	407 Cumulative Capital Improvement	437,352	25,174	298,287	268,236	139,065	68%
	412 Major Moves Construction	1,255,633	1,037	721,013	801,002	534,620	57%
	416 Morris Performing Arts Center Capital	103,000	1,623	46,177	39,914	56,823	45%
	434 Community Revitalization Enhancement District	7,200	61	450	232	6,750	6%
	450 Palais Royale Historic Preservation	17,450	2,682	9,719	7,927	7,731	56%
	677 Football Hall of Fame Capital	53,809	236	51,636	2,337	2,173	96%
Capital Project Total		3,292,058	74,115	2,021,412	1,961,617	1,270,646	61%
Enterprise							
	287 Emergency Medical Services Capital	2,096,500	379,612	2,165,221	397,765	(68,721)	103%
	288 Emergency Medical Services Operating	5,169,214	492,600	3,795,039	3,244,502	1,374,175	73%
	600 Consolidated Building Fund	3,741,268	184,639	2,669,975	3,279,308	1,071,293	71%
	601 Parking Garages	1,075,483	87,680	674,209	668,100	401,274	63%
	610 Solid Waste Operations	5,794,374	500,004	3,703,149	3,542,617	2,091,225	64%
	611 Solid Waste Capital	1,226,247	150,136	963,657	530,085	262,590	79%
	620 Water Works Operations	14,640,616	1,593,366	10,071,527	9,435,758	4,569,089	69%
	622 Water Works Capital	28,000	1,300	16,749	13,129	11,251	60%
	623 Water Works Bond Capital	-	-	-	544	-	0%
	624 Water Works Customer Deposit	15,000	696	8,831	6,390	6,169	59%
	625 Water Works Sinking	2,049,681	170,822	1,367,041	1,365,188	682,640	67%
	626 Water Works Bond Reserve	16,000	734	9,380	3,788	6,620	59%
	629 Water Works Reserve Operations & Maintenance	250,461	1,121	241,231	159,635	9,230	96%
	640 Sewer Repair Insurance	571,241	53,415	425,501	410,042	145,740	74%
	641 Sewage Works Operations	36,779,600	3,309,262	25,464,332	23,629,927	11,315,268	69%
	642 Sewage Works Capital	2,548,500	1,003,293	1,047,042	8,021,165	1,501,458	41%
	643 Sewage Works Reserve Operations & Maint.	934,725	2,082	921,225	271,531	13,500	99%
	649 Sewage Sinking	9,302,141	763,031	6,102,560	6,200,976	3,199,581	66%
	653 Sewage Debt Service Reserve	4,800	-	2,260	-	2,540	47%
	659 Sewer Bond 2011	2,000	106	1,351	3,840	649	68%
	661 Sewer Bond 2012	90,000	4,663	73,672	70,138	16,328	82%
	664 2013A Cost of Issuance Fund	40	2	26	19	14	66%
	666 2015 Sewer Bond Issuance	130	3	106	-	24	82%
	670 Century Center	4,004,984	866,527	3,036,109	2,773,488	968,875	76%
	671 Century Center Capital	500	75	640	366	(140)	128%
	672 Century Center Energy Conservation Debt Svc	237,418	4	187,430	50,011	49,988	79%
Enterprise Total		90,578,923	9,565,176	62,948,264	64,078,312	27,630,659	69%
Internal Service							
	222 Central Services	8,242,222	690,736	4,983,314	5,003,744	3,258,908	60%
	224 Central Services Capital	131,419	17	846	-	130,573	1%
	226 Liability Insurance	2,289,383	185,371	1,518,869	840,144	770,514	66%

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

Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
CI	Interna 278 Take Home Vehicle Police	112,400	8,841	78,448	85,315	33,952	70%
	279 311 Call Center	499,358	37,284	325,931	-	173,427	65%
	711 Self-Funded Employee Benefits	18,043,130	1,466,896	11,931,723	9,690,662	6,111,407	66%
	713 Unemployment Compensation	107,282	12,613	72,322	68,824	34,960	67%
	Internal Service Total	29,425,194	2,401,758	18,911,454	15,688,689	10,513,740	64%
	Trust & Agency						
	701 Firefighters Pension	4,873,851	63	2,438,838	2,525,407	2,435,013	50%
	702 Police Pension	6,000,250	3,650	3,003,798	3,189,525	2,996,452	50%
	730 City Cemetery	150	13	166	122	(16)	111%
	Trust & Agency Total	10,874,251	3,726	5,442,802	5,715,054	5,431,449	50%
City Funds Total		265,625,534	18,420,004	168,282,659	152,846,796	74,101,933	63%
Redevelopment Commission Controlled Funds							
	Tax Increment Financing						
	324 River West Development Area (Airport TIF)	18,244,751	42,471	10,732,854	16,584,926	7,511,897	59%
	422 TIF - West Washington	435,500	813	291,743	200,975	143,757	67%
	425 Redevelopment Retail & Leighton Plaza	172,703	3,843	83,692	106,760	89,011	48%
	429 River East Development Area (NE Dev TIF)	2,879,000	4,142	1,215,587	2,865,995	1,663,413	42%
	430 TIF - Southside Development #1	2,433,000	2,880	1,286,187	1,318,944	1,146,813	53%
	435 TIF - Douglas Road	320,750	111	231,810	164,671	88,940	72%
	436 River East Residential (NE Res TIF)	3,162,422	-	2,274,510	1,876,143	887,912	72%
	Tax Increment Financing Total	27,648,126	54,260	16,116,384	23,118,414	11,531,742	58%
	Redevelopment						
	433 Redevelopment General	152	4	51	43	101	33%
	439 Certified Technology Park	23,037	975	12,938	20,448	10,099	56%
	454 Airport Urban Enterprise Zone	3,900	174	2,211	1,622	1,689	57%
	619 Blackthorn Operations	-	-	-	119,297	-	0%
	Redevelopment Total	27,089	1,152	15,200	141,411	11,889	56%
	Debt Service						
	315 Redevelopment Bond - Airport Taxable	14,000	473	6,036	4,457	7,964	43%
	317 Coveleski Debt Service Reserve	5,300	232	2,958	2,170	2,342	56%
	328 Redevelopment Bond - Palais Royale	15,000	790	10,085	7,447	4,915	67%
	432 TIF - Southside Development #3	52,700	2,235	29,352	35,268	23,348	56%
	Debt Service Total	87,000	3,729	48,431	49,341	38,569	56%
Redevelopment Commission Controlled Funds Total		27,762,215	59,141	16,180,014	23,309,166	11,582,201	58%
Grand Total		293,387,749	18,479,145	184,462,673	176,155,962	85,684,134	63%

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

Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget
City Funds							
General Fund							
101-0101 Mayor's Office	749,883	48,128	433,392	489,370	133	316,359	58%
101-0104 311 Call Center	5,933	-	3,810	322,920	-	2,123	64%
101-0201 City Clerk	443,475	30,500	268,001	235,891	13,779	161,695	64%
101-0301 Common Council	522,735	46,300	307,955	324,648	50,942	163,838	69%
101-0302 WNIT Contract	43,000	-	43,000	43,000	-	-	100%
101-0401 Administration & Finance	2,227,488	145,892	1,147,938	1,212,235	18,170	1,061,380	52%
101-0404 Morris Performing Arts Center	1,129,897	97,401	687,463	676,152	37,026	405,409	64%
101-0405 Palais Royale	498,438	43,677	304,248	299,006	34,111	160,079	68%
101-0501 Legal Department	1,036,772	78,168	646,970	618,158	13,509	376,293	64%
101-0602 Engineering	1,225,137	127,421	737,148	651,545	60,649	427,340	65%
101-0801 Police Department	26,399,474	1,847,458	15,873,753	16,417,516	158,055	10,367,666	61%
101-0802 Communications Center	1,479,012	-	739,506	1,164,214	739,506	-	100%
101-0901 Fire Department	18,210,989	1,498,234	12,248,856	12,695,283	166,512	5,795,621	68%
101-0905 Fire LOIT 2013	-	-	-	24,369	-	-	0%
101-1008 Human Rights	371,226	27,674	231,813	247,889	3,697	135,715	63%
101-0805 Police LOIT 2013	-	-	-	6,699	-	-	0%
101-1201 Code Enforcement	202,164	-	202,164	-	-	(0)	100%
General Fund Total	54,545,623	3,990,852	33,876,017	35,428,896	1,296,088	19,373,519	64%
Special Revenue							
103 Excess Levy	3,688	25	3,673	-	-	15	100%
201 Parks & Recreation	11,363,459	1,247,374	7,619,454	7,583,750	272,495	3,471,510	69%
202 Motor Vehicle Highway	10,977,409	520,672	5,400,152	5,228,948	902,817	4,674,440	57%
203 Recreation Nonreverting	1,459,754	94,987	691,819	730,109	66,769	701,166	52%
209 Studebaker-Oliver Reverting Grants	1,683,250	5,672	95,521	66,059	387,729	1,200,000	29%
210 Economic Development State Grants	2,522,519	67,861	1,580,145	464,105	526,650	415,724	84%
211 Department of Community Investment (DCI)	2,687,313	199,742	1,557,288	1,630,939	83,232	1,046,794	61%
212 Dept of Community Investment Grants	7,357,463	368,661	1,190,882	1,719,196	2,651,970	3,514,611	52%
216 Police State Seizures	36,000	825	825	-	-	35,175	2%
217 Gift, Donation, Bequest	362,500	96,000	96,000	81,093	-	266,500	26%
218 Police Curfew Violations	1,000	-	-	-	-	1,000	0%
219 Unsafe Building	926,497	75,081	475,258	-	238,272	212,967	77%
220 Law Enforcement Continuing Education	743,508	42,647	252,199	241,607	69,077	422,232	43%
227 Loss Recovery	480,311	1,953	25,169	3,656,604	105,142	350,000	27%
249 Public Safety LOIT	6,600,626	476,014	4,277,307	4,599,426	-	2,323,319	65%
251 Local Roads & Streets	2,242,944	94,121	835,469	557,533	604,056	803,419	64%
257 LOIT Special Distribution	850,000	178,905	181,105	-	631,128	37,767	96%
258 Human Rights Federal Grant	221,838	14,271	119,395	145,635	3,640	98,803	55%
271 Eastrace Waterway	-	-	-	3,998	-	-	0%
273 Morris PAC / Palais Royale Marketing	18,878	878	3,334	3,332	2,633	12,912	32%
289 HAZMAT	10,000	-	7,609	21,542	-	2,391	76%
291 Indiana River Rescue	95,300	6,944	30,406	52,514	3,676	61,217	36%
292 Police Grants	55,373	-	33,239	15,296	22,134	-	100%
294 Regional Police Academy	22,500	468	3,930	26,467	-	18,570	17%
295 COPS MORE Grant	102,245	12,232	40,169	37,425	10,575	51,501	50%
299 Police Federal Drug Enforcement	168,965	14,371	26,413	157,388	-	142,552	16%
404 County Option Income Tax	15,191,448	899,911	9,335,886	6,491,815	951,258	4,904,304	68%
408 Economic Development Income Tax	10,560,181	273,878	6,755,589	6,123,074	520,150	3,284,442	69%
410 Urban Development Action Grant	238,173	-	146,068	146,068	-	92,106	61%
655 Project Releaf	528,358	2,921	422,458	69,464	-	105,900	80%
705 Police K-9 Unit	2,020	1,044	1,044	970	-	976	52%
Special Revenue Total	77,513,520	4,697,456	41,207,806	39,854,357	8,053,401	28,252,313	64%
City Debt Service							
313 Football Hall of Fame Debt Service	1,268,015	-	1,271,000	1,272,000	-	(2,985)	100%
City Debt Service Total	1,268,015	-	1,271,000	1,272,000	-	(2,985)	100%
Capital Project							
377 Professional Sports Development	838,052	-	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	5,290	102,561	65,236	24,710	255,824	33%
406 Cumulative Capital Development	526,737	27,896	502,013	474,118	-	24,724	95%
407 Cumulative Capital Improvement	365,907	-	368,250	367,875	-	(2,343)	101%
412 Major Moves Construction	2,448,588	25,705	635,568	1,765,243	478,832	1,334,188	46%
416 Morris Performing Arts Center Capital	78,923	1,990	28,594	42,154	10,459	39,870	49%
434 Community Revitalization Enhancement District	-	-	-	7,794	-	-	0%
677 Football Hall of Fame Capital	84,801	4,533	42,742	35,665	2,513	39,546	53%
Capital Project Total	4,748,103	65,414	2,539,780	3,613,688	523,398	1,684,925	65%
Enterprise							
287 Emergency Medical Services Capital	3,113,386	164,248	1,224,077	59,387	77,579	1,811,731	42%
288 Emergency Medical Services Operating	6,140,643	378,207	3,880,893	2,862,622	64,043	2,195,707	64%
600 Consolidated Building Fund	3,524,477	256,032	2,091,758	2,182,155	65,368	1,367,351	61%
601 Parking Garages	1,393,469	44,409	514,231	649,510	341,341	537,897	61%
610 Solid Waste Operations	5,747,412	560,319	3,737,491	3,712,497	376,857	1,633,064	72%
611 Solid Waste Capital	925,197	146,752	774,898	553,569	410	149,889	84%
620 Water Works Operations	17,047,657	1,496,345	10,147,104	9,561,920	1,025,225	5,875,328	66%
622 Water Works Capital	821,797	144,609	310,392	221,445	107,028	404,377	51%
623 Water Works Bond Capital	-	-	-	183,082	-	-	0%

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

Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget
City Enterprise							
624 Water Works Customer Deposit	8,400	696	6,863	5,536	-	1,537	82%
625 Water Works Sinking	2,049,681	717	350,009	368,968	-	1,699,672	17%
626 Water Works Bond Reserve	9,500	4,481	6,531	7,374	-	2,969	69%
629 Water Works Reserve Operations & Maintenance	10,000	1,121	10,864	8,204	-	(864)	109%
640 Sewer Repair Insurance	549,413	25,311	319,548	319,139	53,124	176,742	68%
641 Sewage Works Operations	40,097,438	3,526,399	21,647,628	26,763,919	3,584,004	14,865,806	63%
642 Sewage Works Capital	7,631,946	1,411,024	3,033,301	2,009,123	2,170,974	2,427,671	68%
643 Sewage Works Reserve Operations & Maint.	16,000	2,082	19,718	13,470	-	(3,718)	123%
649 Sewage Sinking	9,274,298	-	1,148,456	1,592,661	-	8,125,842	12%
659 Sewer Bond 2011	232,689	-	-	1,085,608	222,169	10,520	95%
661 Sewer Bond 2012	20,187,062	2,894,143	6,971,408	1,751,939	6,136,312	7,079,343	65%
666 2015 Sewer Bond Issuance	2,500	-	2,500	-	-	-	100%
670 Century Center	3,972,438	313,118	2,793,526	2,649,633	-	1,178,912	70%
671 Century Center Capital	188,621	9,001	118,002	338,521	-	70,619	63%
672 Century Center Energy Conservation Debt Svc	237,132	-	140,609	-	-	96,523	59%
Enterprise Total	123,181,156	11,379,016	59,249,806	56,900,281	14,224,432	49,706,918	60%
Internal Service							
222 Central Services	8,306,979	672,850	4,757,244	4,954,172	867,028	2,682,707	68%
224 Central Services Capital	305,584	18,500	169,119	-	38,150	98,315	68%
226 Liability Insurance	3,120,348	154,959	1,444,070	2,094,992	39,443	1,636,834	48%
278 Take Home Vehicle Police	10,000	-	53	1,086	-	9,947	1%
279 311 Call Center	499,357	37,284	325,931	-	3,402	170,023	66%
711 Self-Funded Employee Benefits	17,378,890	1,373,710	10,936,963	9,166,892	183,313	6,258,614	64%
713 Unemployment Compensation	113,882	4,815	37,671	61,392	15,400	60,811	47%
Internal Service Total	29,735,040	2,262,118	17,671,052	16,278,535	1,146,738	10,917,251	63%
Trust & Agency							
701 Firefighters Pension	5,464,843	425,823	3,550,917	3,493,659	-	1,913,926	65%
702 Police Pension	6,797,398	518,397	4,303,780	4,251,049	-	2,493,618	63%
730 City Cemetery	20,000	-	-	-	-	20,000	0%
Trust & Agency Total	12,282,241	944,219	7,854,697	7,744,708	-	4,427,544	64%
City Funds Total	303,273,698	23,339,075	163,670,157	161,092,465	25,244,056	114,359,484	62%
Redevelopment Commission Controlled Funds							
Tax Increment Financing							
324 River West Development Area (Airport TIF)	44,502,077	1,095,671	14,167,951	14,079,485	8,185,675	22,148,451	50%
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	5,732	83,992	83,257	-	76,414	52%
426 TIF - Central Medical Service Area	-	-	-	2,294,533	-	-	0%
429 River East Development Area (NE Dev TIF)	8,335,159	580,080	1,038,001	205,706	3,764,543	3,532,615	58%
430 TIF - Southside Development #1	7,411,815	937,013	2,330,860	879,854	2,347,136	2,733,819	63%
435 TIF - Douglas Road	354,200	-	140,000	341,187	4,200	210,000	41%
436 River East Residential (NE Res TIF)	3,430,000	-	2,920,589	3,425,628	-	509,411	85%
Tax Increment Financing Total	65,597,023	2,618,496	20,692,315	25,428,417	14,607,798	30,296,910	54%
Redevelopment							
433 Redevelopment General	4,500	-	-	-	-	4,500	0%
439 Certified Technology Park	2,692,913	-	142,913	1,793,668	-	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	1,994,896	-	2,604,500	5%
Debt Service							
315 Redevelopment Bond - Airport Taxable	14,000	473	4,685	3,857	-	9,315	33%
328 Redevelopment Bond - Palais Royale	15,000	790	7,828	6,445	-	7,172	52%
432 TIF - Southside Development #3	490,503	-	489,503	690,104	-	1,001	100%
Debt Service Total	519,503	1,263	502,016	700,407	-	17,487	97%
Redevelopment Commission Controlled Funds Total	68,863,939	2,619,759	21,337,244	28,123,719	14,607,798	32,918,897	52%
Grand Total	372,137,637	25,958,834	185,007,401	189,216,185	39,851,855	147,278,381	60%

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Mayor's Office	Month	August
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Fund/Department Number	101-0101	Date Updated	9/13/2016
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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	748,793	48,118	432,803	489,250	-	315,990	58%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	50	-	-	0%
Other Income	1,090	10	590	70	-	500	54%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	749,883	48,128	433,393	489,370	-	316,490	58%
Expenditures							
Personnel	685,492	43,818	390,621	452,865	-	294,871	57%
Supplies	3,662	95	892	7,620	119	2,651	28%
Services	60,139	4,068	41,438	27,338	14	18,687	69%
Debt Service	590	147	441	1,548	-	149	75%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	749,883	48,128	433,393	489,370	133	316,358	58%
Net	-	-	-	-	(133)	133	
Cash Balance	-						

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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	August
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Fund/Department Number	101-0104	Date Updated	9/16/2016
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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	2,123	-	-	-	-	2,123	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	3,810	-	3,810	322,920	-	(0)	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,933	-	3,810	322,920	-	2,123	64%
Expenditures							
Personnel	-	-	-	293,501	-	-	0%
Supplies	2,350	-	1,629	1,537	-	721	69%
Services	3,583	-	2,181	27,882	-	1,402	61%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,933	-	3,810	322,920	-	2,123	64%
Net	-	-	-	-	-	-	-
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	August
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Fund/Department Number	101-0201	Date Updated	9/13/2016
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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	443,475	30,500	268,001	235,891	-	175,474	60%
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	30,500	268,001	235,891	-	175,474	60%
Expenditures							
Personnel	332,855	25,285	207,490	209,431	-	125,365	62%
Supplies	7,582	-	6,356	1,197	-	1,226	84%
Services	103,038	5,215	54,155	25,263	13,779	35,104	66%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	443,475	30,500	268,001	235,891	13,779	161,695	64%
Net	-	-	-	-	(13,779)	13,779	
Cash Balance	-						

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

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

Expenditures are consistent with normal operating costs.

Explain Significant Spending on Capital Projects Below:

This year, no capital projects have been budgeted.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Common Council	Month	August
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Fund/Department Number	101-0301	Date Updated	9/13/2016
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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	46,300	307,955	324,192	-	214,530	59%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	250	-	-	256	-	250	0%
Other Income	-	-	-	200	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	522,735	46,300	307,955	324,648	-	214,780	59%
Expenditures							
Personnel	279,671	22,727	186,311	144,950	16,178	77,182	72%
Supplies	8,936	180	6,148	2,048	193	2,595	71%
Services	234,128	23,393	115,496	177,650	34,571	84,061	64%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	522,735	46,300	307,955	324,648	50,942	163,838	69%
Net	-	-	-	-	(50,942)	50,942	
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	August
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Fund/Department Number	101-0302	Date Updated	9/14/2016
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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	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	August
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Fund/Department Number	101-0401	Date Updated	9/16/2016
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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	2,213,890	145,770	1,131,774	1,211,680	-	1,082,116	51%
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	122	16,163	556	-	(2,565)	119%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,227,488	145,892	1,147,938	1,212,235	-	1,079,550	52%
Expenditures							
Personnel	1,978,924	126,037	1,019,268	1,104,074	-	959,656	52%
Supplies	42,034	1,795	13,881	21,635	3,805	24,348	42%
Services	200,858	17,850	111,399	84,598	14,365	75,094	63%
Debt Service	5,672	209	3,390	1,928	-	2,282	60%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,227,488	145,892	1,147,938	1,212,235	18,170	1,061,380	52%
Net	-	-	-	-	(18,170)	18,170	
Cash Balance	-						

Staffing		
Full Time	23.00	22.00
Part-Time /Seasonal/Temporary	-	1.00
Total	23.00	23.00

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

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

Part-time staffing went from 2 in July to 1 in August: part-time staff member accepted a full-time job at another organization

Explain Significant Spending on Capital Projects Below:

None

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Morris Performing Arts Center	Month	August
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Fund/Department Number	101-0404	Date Updated	9/15/2016
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	179,897	86,760	155,050	255,945	-	24,847	86%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	943,000	10,172	528,512	416,547	-	414,488	56%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	7,000	468	3,901	3,660	-	3,099	56%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,129,897	97,401	687,463	676,152	-	442,434	61%
Expenditures							
Personnel	823,612	69,533	499,056	486,113	100	324,456	61%
Supplies	22,698	436	7,315	12,608	7,486	7,897	65%
Services	283,587	27,431	181,092	177,432	29,440	73,056	74%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,129,897	97,401	687,463	676,152	37,026	405,409	64%
Net	-	-	-	-	(37,026)	37,026	
Cash Balance	-						

Staffing		
Full Time	12.00	12.00
Part-Time /Seasonal/Temporary	4.00	4.00
Total	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	August
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Fund/Department Number	101-0405	Date Updated	9/15/2016
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	174,426	(40,109)	80,592	112,753	-	59,723	46%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	301,572	79,308	210,685	175,493	-	90,887	70%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	22,440	4,478	12,971	10,759	-	9,469	58%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	498,438	43,677	304,248	299,006	-	160,079	61%
Expenditures							
Personnel	244,557	25,597	174,005	164,122	-	70,552	71%
Supplies	28,855	47	10,397	5,029	1,828	16,630	42%
Services	225,026	18,034	119,846	118,780	32,283	72,897	68%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	11,075	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	498,438	43,677	304,248	299,006	34,111	160,079	68%
Net	-	-	-	-	(34,111)	-	-
Cash Balance	-	-	-	-	-	-	-

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

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

One Part-Time / Seasonal / Temporary position was eliminated and a full time employee was added (needed for the day to day operations). In the month of August, one full time position was filled.

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	August
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Fund/Department Number	101-0501	Date Updated	9/16/2016
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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	986,772	78,158	588,990	599,532	-	397,782	60%
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	10	57,980	18,626	-	(7,980)	116%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,036,772	78,168	646,970	618,158	-	389,802	62%
Expenditures							
Personnel	984,630	75,327	620,221	581,267	-	364,409	63%
Supplies	3,712	133	941	4,029	671	2,100	43%
Services	47,158	2,391	24,854	31,909	12,838	9,466	80%
Debt Service	1,272	318	953	953	-	319	75%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,036,772	78,168	646,970	618,158	13,509	376,293	64%
Net	-	-	-	-	(13,509)	13,509	
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	August
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Fund/Department Number	101-0602	Date Updated	9/14/2016
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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	1,090,688	118,430	692,122	648,378	-	398,566	63%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	7,520	7,520	-	-	(7,520)	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	134,449	1,471	37,506	3,167	-	96,943	28%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,225,137	127,421	737,148	651,545	-	487,989	60%
Expenditures							
Personnel	776,239	58,758	459,407	442,617	195	316,637	59%
Supplies	66,447	1,666	49,618	21,276	5,495	11,335	83%
Services	358,063	66,350	214,635	178,556	54,311	89,117	75%
Debt Service	24,388	648	13,489	9,097	648	10,251	58%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,225,137	127,421	737,148	651,545	60,649	427,340	65%
Net	-	-	-	-	(60,649)	60,649	
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/Variations Below:

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

\$5K 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 100% of the salary of an engineer.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Police Department	Month	August
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Fund/Department Number	101-0801	Date Updated	9/12/2016
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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	25,988,558	1,793,105	15,623,172	16,265,977	-	10,365,386	60%
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	403,416	54,352	250,581	150,779	-	152,835	62%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	26,399,474	1,847,457	15,873,753	16,417,516	-	10,525,721	60%
Expenditures							
Personnel	23,573,968	1,689,481	14,420,280	14,662,906	-	9,153,688	61%
Supplies	346,456	10,978	182,680	300,053	34,110	129,667	63%
Services	2,471,050	146,562	1,266,858	1,450,195	123,946	1,080,246	56%
Debt Service	8,000	436	3,935	4,342	-	4,065	49%
Capital	-	-	-	20	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	26,399,474	1,847,457	15,873,753	16,417,516	158,055	10,367,666	61%
Net	-	-	-	-	(158,055)	158,055	
Cash Balance	-						

Staffing			
Full Time	268.00	248.00	248.00
Part-Time /Seasonal/Temporary	60.00	25.00	25.00
Total	328.00	273.00	273.00

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 seventeen payrolls paid through August 2016 compared to eighteen through August 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	August
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Fund/Department Number	101-0802	Date Updated	9/12/2016
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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	1,479,012	-	739,506	1,164,214	-	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	1,164,214	-	739,506	50%
Expenditures							
Personnel	-	-	-	135,174	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,479,012	-	739,506	1,029,040	739,506	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,479,012	-	739,506	1,164,214	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. The decrease in 2016 expenditures compared to 2015 is due to the timing of invoices received from the County.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Fire Department	Month	August
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Fund/Department Number	101-0901	Date Updated	9/13/2016
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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	18,184,920	1,498,234	12,229,583	12,559,703		5,955,337	67%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	6,000	-	55	127,125	-	5,945	1%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	20,069	-	19,219	8,455	-	851	96%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	18,210,989	1,498,234	12,248,856	12,695,283	-	5,962,133	67%
Expenditures							
Personnel	16,320,838	1,317,326	10,903,039	11,723,492	74,805	5,342,994	67%
Supplies	387,643	58,737	213,563	90,873	34,282	139,798	64%
Services	1,502,508	122,171	1,132,254	880,918	57,426	312,829	79%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	18,210,989	1,498,234	12,248,856	12,695,283	166,512	5,795,621	68%
Net	-	-	-	-	(166,512)	166,512	
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	August
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Fund/Department Number	101-1008	Date Updated	9/13/2016
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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	371,226	27,674	231,813	247,889	-	139,413	62%
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	27,674	231,813	247,889	-	139,413	62%
Expenditures							
Personnel	298,643	22,330	188,111	195,901	-	110,532	63%
Supplies	1,546	148	551	800	500	495	68%
Services	71,037	5,196	43,151	40,782	3,197	24,689	65%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	10,407	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	371,226	27,674	231,813	247,889	3,697	135,715	63%
Net	-	-	-	-	(3,697)	3,697	
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	August
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Fund/Department Number	101-1201	Date Updated	9/16/2016
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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	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/Variations 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	August
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Fund/Department Number	102	Date Updated	9/13/2016
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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	-	-	-	-	-	-	0%
Local Income Taxes	1,405,850	-	1,405,850	-	-	-	100%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	70,000	4,616	52,835	37,136	-	17,165	75%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,475,850	4,616	1,458,685	37,136	-	17,165	99%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	1,475,850	4,616	1,458,685	37,136	-	17,165	99%
Cash Balance			10,150,792	8,679,324			

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

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

In May 2016, 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	August
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Fund/Department Number	103	Date Updated	9/13/2016
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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	-	-	-	-	-	-	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	25	3,673	-	-	15	100%
Total Expenditures	3,688	25	3,673	-	-	15	100%
Net	(3,668)	(25)	(3,665)	12	-	(3)	
Cash Balance			-	3,660			

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	August
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Fund/Department Number	201	Date Updated	9/13/2016
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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	7,800,000	-	4,312,626	4,145,751	-	3,487,374	55%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	1,581,265	77,189	940,842	917,237	-	640,423	59%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,971,140	271,703	1,343,035	1,391,187	-	628,105	68%
Interest Earnings	29,072	1,952	26,106	10,979	-	2,966	90%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	156,553	13,105	91,877	127,804	-	64,676	59%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	11,538,030	363,949	6,714,485	6,592,958	-	4,823,545	58%
Expenditures							
Personnel	7,222,560	655,250	4,757,152	4,679,159	2,231	2,463,177	66%
Supplies	1,139,754	95,420	670,365	703,660	162,000	307,389	73%
Services	2,572,061	495,371	1,980,146	2,050,475	107,341	484,574	81%
Debt Service	178,822	1,333	189,031	150,456	922	(11,131)	106%
Capital	50,000	-	22,760	-	-	27,240	46%
Transfers Out	200,262	-	-	-	-	200,262	0%
Total Expenditures	11,363,459	1,247,374	7,619,454	7,583,750	272,495	3,471,510	69%
Net	174,571	(883,425)	(904,969)	(990,792)	(272,495)	1,352,035	
Cash Balance			3,025,720	2,532,663			

Staffing			
Full Time	90.00	91.00	91.00
Part-Time /Seasonal/Temporary	na	153.00	153.00
Total	90.00	244.00	244.00

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	August
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Fund/Department Number	202	Date Updated	9/14/2016
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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	5,650,000	986,921	4,079,780	4,175,931	-	1,570,220	72%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	281,433	703	187,982	220,240	-	93,451	67%
Interest Earnings	32,500	2,715	32,730	18,242	-	(230)	101%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	89,327	19,406	23,632	24,477	-	65,695	26%
Transfers In	3,703,000	-	2,864,750	1,676,500	-	838,250	77%
Total Revenue	9,756,260	1,009,745	7,188,874	6,115,390	-	2,567,386	74%
Expenditures							
Personnel	4,411,058	285,814	2,460,441	2,488,207	1,409	1,949,208	56%
Supplies	2,628,660	40,458	1,034,640	1,183,939	428,456	1,165,564	56%
Services	3,170,906	194,400	1,529,861	1,291,425	472,951	1,168,094	63%
Debt Service	677,327	-	335,753	225,920	-	341,574	50%
Capital	89,458	-	39,458	39,458	-	50,000	44%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,977,409	520,672	5,400,152	5,228,948	902,817	4,674,440	57%
Net	(1,221,149)	489,073	1,788,722	886,442	(902,817)	(2,107,054)	
Cash Balance			6,929,867	4,782,428			

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/Variations 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	August	
Fund/Department Number	203				Date Updated	9/14/2016	
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,432,565	97,747	738,359	741,345	-	694,206	52%
Interest Earnings	6,000	406	5,162	3,717	-	838	86%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	10,000	128	198	46,897	-	9,802	2%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,448,565	98,280	743,719	791,959	-	704,846	51%
Expenditures							
Personnel	655,619	36,079	281,157	361,113	-	374,462	43%
Supplies	284,568	19,006	121,873	182,417	40,517	122,178	57%
Services	497,067	39,902	264,490	183,029	26,252	206,326	58%
Debt Service	-	-	-	-	-	-	0%
Capital	22,500	-	24,300	-	-	(1,800)	108%
Transfers Out	-	-	-	3,550	-	-	0%
Total Expenditures	1,459,754	94,987	691,819	730,109	66,769	701,166	52%
Net	(11,189)	3,293	51,899	61,850	(66,769)	3,680	
Cash Balance			876,753	886,645			
Staffing							
Full Time	1.00	1.00	1.00				
Part-Time /Seasonal/Temporary	-	32.00	32.00				
Total	1.00	33.00	33.00				
Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:							
This fund accounts for Parks and Recreation programs and events that are self funded through user fees. Registration for spring program, classes and softball leagues began in February. Part time employees are individuals, not FTEs.							
Explain Significant Spending on Capital Projects Below:							
2016 Capital Expenditures for 2 concession trailers.							

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Studebaker-Oliver Reverting Grants	Month	August
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Fund/Department Number	209	Date Updated	9/14/2016
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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	483,250	-	89,603	86,059	-	393,647	19%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	9,000	502	6,394	4,697	-	2,606	71%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	100,000	100,000	100,000	-	-	-	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	592,250	100,502	195,998	90,757	-	396,252	33%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,683,250	5,672	95,521	66,059	387,729	1,200,000	29%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,683,250	5,672	95,521	66,059	387,729	1,200,000	29%
Net	(1,091,000)	94,830	100,477	24,697	(387,729)	(803,748)	
Cash Balance			1,207,678	1,111,162			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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	August
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Fund/Department Number	210	Date Updated	9/14/2016
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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	2,624,161	944,679	1,719,910	400,000	-	904,251	66%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	11,725	-	5,607	7,215	-	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	944,679	1,758,159	436,974	-	941,721	65%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,250,508	67,861	685,670	28,100	185,120	379,718	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	67,861	1,580,145	464,105	526,650	415,724	84%
Net	177,361	876,818	178,014	(27,131)	(526,650)	525,997	
Cash Balance			338,370	302,302			

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

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

We received a grant from the State for BEP for the Vacant & Abandoned Initiative \$1,600,000 of this grant remains. An additional \$2,000,000 state grant has been awarded for the ND Turbo Project. We must spend money and then seek reimbursement from the State. Reimbursement requests have been submitted---\$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	August
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Fund/Department Number	211	Date Updated	9/14/2016
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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	249,000	16,400	232,422	225,706	-	16,578	93%
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	585	7,521	4,711	-	2,479	75%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	3,000	-	2,604	2,480	-	396	87%
Transfers In	1,808,138	-	1,396,229	983,819	-	411,910	77%
Total Revenue	2,491,425	16,985	1,759,745	1,219,096	-	731,680	71%
Expenditures							
Personnel	2,113,461	150,599	1,243,642	1,319,541	-	869,819	59%
Supplies	25,318	487	9,134	22,197	2,332	13,851	45%
Services	511,534	48,656	304,511	289,202	54,410	152,613	70%
Debt Service	-	-	-	-	-	-	0%
Capital	37,000	-	-	-	26,490	10,510	72%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,687,313	199,742	1,557,288	1,630,939	83,232	1,046,794	61%
Net	(195,888)	(182,757)	202,458	(411,843)	(83,232)	(315,114)	
Cash Balance			1,324,750	662,920			

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	August
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Fund/Department Number	212	Date Updated	9/14/2016
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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	6,528,252	227,011	1,085,352	1,336,666	-	5,442,900	17%
Charges for Services	1,000	90	180	404	-	820	18%
Interest Earnings	2,000	93	1,222	1,475	-	778	61%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	913,648	2,152	15,992	256,185	-	897,656	2%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	7,444,900	229,345	1,102,745	1,594,729	-	6,342,155	15%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	180,000	-	-	0%
Capital	-	-	-	-	-	-	0%
Grants	7,356,963	368,661	1,190,382	1,539,196	2,651,970	3,514,611	52%
Transfers Out	500	-	500	-	-	-	100%
Total Expenditures	7,357,463	368,661	1,190,882	1,719,196	2,651,970	3,514,611	52%
Net	87,437	(139,316)	(88,137)	(124,466)	(2,651,970)	2,827,543	
Cash Balance			464,260	667,695			

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	August
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Fund/Department Number	216	Date Updated	9/12/2016
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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	35,000	2,659	27,909	14,314	-	7,091	80%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,636	103	1,236	805	-	400	76%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	36,636	2,762	29,145	15,119	-	7,491	80%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	36,000	825	825	-	-	35,175	2%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	36,000	825	825	-	-	35,175	2%
Net	636	1,937	28,320	15,119	-	(27,684)	
Cash Balance			228,058	202,551			

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Gift, Donation, Bequest	Month	August
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Fund/Department Number	217	Date Updated	9/14/2016
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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	-	-	-	-	-	-	0%
Interest Earnings	800	30	379	419	-	421	47%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	360,000	135,075	136,133	3,448	-	223,867	38%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	360,800	135,105	136,512	3,867	-	224,288	38%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	12,500	-	-	-	-	12,500	0%
Services	350,000	96,000	96,000	81,093	-	254,000	27%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	362,500	96,000	96,000	81,093	-	266,500	26%
Net	(1,700)	39,105	40,512	(77,227)	-	(42,212)	
Cash Balance			105,386	60,712			

Staffing

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

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

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

Explain Significant Spending on Capital Projects Below:

None

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Police Curfew Violations	Month	August
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Fund/Department Number	218	Date Updated	9/12/2016
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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	900	-	175	88	-	725	19%
Interest Earnings	100	6	72	52	-	28	72%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,000	6	247	140	-	753	25%
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	-	6	247	140	-	(247)	
Cash Balance			12,484	12,145			

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	August
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Fund/Department Number	219	Date Updated	9/14/2016
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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	453,900	18,520	299,064	-	-	154,836	66%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	755,240	-	616,971	-	-	138,269	82%
Total Revenue	1,209,140	18,520	916,035	-	-	293,105	76%
Expenditures							
Personnel	260,769	19,996	170,429	-	-	90,340	65%
Supplies	41,149	1,458	11,384	-	708	29,057	29%
Services	624,579	53,628	293,445	-	237,565	93,570	85%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	926,497	75,081	475,258	-	238,272	212,967	77%
Net	282,643	(56,561)	440,778	-	(238,272)	80,137	
Cash Balance			443,278	-			

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/Variations 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	August
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Fund/Department Number	220	Date Updated	9/13/2016
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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	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	49,119	-	-	0%
Charges for Services	201,225	17,889	148,610	142,898	-	52,615	74%
Interest Earnings	5,000	385	5,248	4,180	-	(248)	105%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	-	-	-	2,000	0%
Other Income	28,600	5	22,968	13,927	-	5,632	80%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	236,825	18,280	176,826	210,124	-	59,999	75%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	285,508	24,909	102,217	99,052	52,126	131,165	54%
Services	458,000	17,739	149,982	142,557	16,951	291,067	36%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	743,508	42,648	252,199	241,608	69,077	422,232	43%
Net	(506,683)	(24,368)	(75,374)	(31,484)	(69,077)	(362,233)	
Cash Balance			814,893	932,109			

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	August
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Fund/Department Number	227	Date Updated	9/16/2016
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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	-	-	-	-	-	-	0%
Interest Earnings	7,660	444	5,728	20,072	-	1,932	75%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	30,500	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	7,660	444	5,728	50,572	-	1,932	75%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	53,224	-	-	0%
Services	422,302	1,953	21,969	1,930,428	50,333	350,000	17%
Debt Service	-	-	-	-	-	-	0%
Capital	58,009	-	3,200	1,672,952	54,809	-	100%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	480,311	1,953	25,169	3,656,604	105,142	350,000	27%
Net	(472,651)	(1,509)	(19,441)	(3,606,032)	(105,142)	(348,068)	
Cash Balance			973,808	2,260,236			

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

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

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

Explain Significant Spending on Capital Projects Below:

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

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Emergency Phone System	Month	August
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Fund/Department Number	244	Date Updated	9/14/2016
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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	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	19	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	19	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	-	-	-	19	-	-	
Cash Balance			33,671	33,671			

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Public Safety LOIT	Month	August
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Fund/Department Number	249	Date Updated	9/14/2016
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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	6,791,160	565,930	4,527,440	3,771,944	-	2,263,720	67%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	6,000	298	3,957	4,395	-	2,043	66%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	13	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,797,160	566,228	4,531,397	3,776,353	-	2,265,763	67%
Expenditures							
Personnel	6,600,626	476,014	4,277,307	4,599,426	-	2,323,319	65%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,600,626	476,014	4,277,307	4,599,426	-	2,323,319	65%
Net	196,534	90,214	254,090	(823,073)	-	(57,556)	
Cash Balance			896,025	467,351			

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	August
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Fund/Department Number	251	Date Updated	9/14/2016
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	1,068,000	25,228	684,371	675,070	-	383,629	64%
Grants/Intergovernmental	600	-	356	-	-	244	59%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	27,100	1,354	17,165	11,440	-	9,935	63%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	566,600	12,052	387,944	20,375	-	178,656	68%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,662,300	38,633	1,089,836	706,885	-	572,464	66%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	469,668	42,616	211,538	157,706	188,462	69,668	85%
Services	412,369	10,000	232,644	11,000	38,193	141,532	66%
Debt Service	-	-	-	-	-	-	0%
Capital	1,360,907	41,505	391,287	388,827	377,401	592,219	56%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,242,944	94,121	835,469	557,533	604,056	803,419	64%
Net	(580,644)	(55,488)	254,367	149,352	(604,056)	(230,955)	
Cash Balance			2,973,007	2,593,874			

Staffing

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

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

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

Explain Significant Spending on Capital Projects Below:

Projects in 2016 include the Safe Routes to School initiative for Coquillard and Harrison schools, Bendix Drive, and the Boland bicycle trail. The \$377K in encumbrance includes \$66K for Bendix Dr. (Lathrop to Toll Road), \$76K for the Boland Trail, \$92K 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	August
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Fund/Department Number	252	Date Updated	9/13/2016
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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	-	-	-	-	-	-	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	-	-	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	August
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Fund/Department Number	257	Date Updated	9/14/2016
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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	4,217,549	-	4,217,549	-	-	(0)	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	-	1,760	1,760	-	-	(1,760)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,867,549	1,760	4,219,309	-	-	648,240	87%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	850,000	178,905	181,105	-	631,128	37,767	96%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	850,000	178,905	181,105	-	631,128	37,767	96%
Net	4,017,549	(177,145)	4,038,204	-	(631,128)	610,473	
Cash Balance			4,038,204	-			

Staffing

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

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

This fund was created in April, 2016 from instructions received by the State Board of Accounts (SBOA) to receive a one-time payment from the State for the purpose of infrastructure expenditures. Per the state statute, a minimum of 75% must be spent on infrastructure projects; the remainder may be spent as the City so chooses. A total of \$4,217,549, representing 75% of the total distribution, was deposited in May, comprised of \$4,160,901 distributed to the City and \$56,648 distributed to the Redevelopment Authority.

Explain Significant Spending on Capital Projects Below:

The capital budget 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 \$631K encumbered is comprised of \$84K for Safe Routes - Monroe/Studebaker, \$97K for Safe Routes - Marquette/LaSalle, and \$450K 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	August
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Fund/Department Number	258	Date Updated	9/13/2016
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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	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	196,000	-	121,000	53,267	-	75,000	62%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	225	2,411	1,795	-	(411)	121%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	20,105	-	17,750	17,660	-	2,355	88%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	218,105	225	141,161	72,722	-	76,944	65%
Expenditures							
Personnel	122,817	9,386	79,003	79,197	-	43,814	64%
Supplies	2,300	-	909	743	892	499	78%
Services	96,721	4,885	39,483	65,695	2,748	54,490	44%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	221,838	14,271	119,395	145,635	3,640	98,803	55%
Net	(3,733)	(14,046)	21,766	(72,913)	(3,640)	(21,859)	
Cash Balance			447,162	458,109			

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/Variations 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	August
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Fund/Department Number	271	Date Updated	9/14/2016
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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	-	-	-	-	-	-	0%
Interest Earnings	30	1	8	19	-	22	26%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	30	1	8	19	-	22	26%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	3,998	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	3,998	-	-	0%
Net	30	1	8	(3,979)	-	22	26%
Cash Balance			1,343	1,333			

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	August
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Fund/Department Number	273	Date Updated	9/15/2016
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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	18,000	2,625	10,953	7,008	-	7,047	61%
Interest Earnings	250	17	191	116	-	59	76%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	18,250	2,642	11,144	7,124	-	7,106	61%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	18,878	878	3,334	3,332	2,633	12,912	32%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	18,878	878	3,334	3,332	2,633	12,912	32%
Net	(628)	1,764	7,810	3,792	(2,633)	(5,805)	
Cash Balance			38,162	30,506			

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	August
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Fund/Department Number	280	Date Updated	9/14/2016
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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	-	-	-	-	-	-	0%
Interest Earnings	20	2	22	16	-	(2)	112%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	20	2	22	16	-	(2)	112%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	20	2	22	16	-	(2)	
Cash Balance			3,873	3,845			

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Economic Develop. Commission-Revenue Bonds	Month	August
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Fund/Department Number	281	Date Updated	9/14/2016
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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	-	-	-	-	-	-	0%
Interest Earnings	150	13	159	117	-	(9)	106%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	150	13	159	117	-	(9)	106%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	150	13	159	117	-	(9)	
Cash Balance			27,521	27,322			

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	August
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Fund/Department Number	289	Date Updated	9/13/2016
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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	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	10,000	-	-	13,787	-	10,000	0%
Interest Earnings	220	13	183	142	-	37	83%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	10,220	13	183	13,929	-	10,037	2%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	10,000	-	7,609	21,542	-	2,391	76%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,000	-	7,609	21,542	-	2,391	76%
Net	220	13	(7,426)	(7,613)	-	7,646	
Cash Balance			24,637	32,015			

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	August
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Fund/Department Number	291	Date Updated	9/13/2016
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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	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	104,700	-	104,700	30,600	-	-	100%
Interest Earnings	778	72	658	400	-	120	85%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	105,478	72	105,358	31,000	-	120	100%
Expenditures							
Personnel	15,500	231	1,962	1,731	-	13,538	13%
Supplies	10,800	(3,067)	4,222	2,021	3,676	2,902	73%
Services	69,000	9,780	24,222	27,765	-	44,778	35%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	20,997	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	95,300	6,944	30,406	52,514	3,676	61,217	36%
Net	10,178	(6,872)	74,952	(21,513)	(3,676)	(61,097)	
Cash Balance			170,396	83,886			

Staffing

Full Time						
Part-Time /Seasonal/Temporary						
Total						

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Police Grants	Month	August
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Fund/Department Number	292	Date Updated	9/13/2016
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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	-	-	-	-	-	-	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	August
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Fund/Department Number	294	Date Updated	9/13/2016
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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	-	-	-	-	-	-	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	39	470	291	-	30	94%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,000	-	-	-	-	2,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	22,500	39	19,070	20,779	-	3,430	85%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	1,500	-	100	1,295	-	1,400	7%
Services	21,000	468	3,830	25,172	-	17,170	18%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	22,500	468	3,930	26,467	-	18,570	17%
Net	-	(429)	15,140	(5,688)	-	(15,140)	
Cash Balance			85,359	62,593			

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	COPS MORE Grant	Month	August
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Fund/Department Number	295	Date Updated	9/13/2016
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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	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	61,069	-	7,319	1,681	-	53,750	12%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	895	58	735	446	-	160	82%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	3,250	-	-	-	-	3,250	0%
Other Income	36,330	43,760	70,770	17,190	-	(34,440)	195%
Transfers In	-	-	-	20,965	-	-	0%
Total Revenue	101,544	43,818	78,824	40,282	-	22,720	78%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	57,245	-	4,010	34,265	10,245	42,990	25%
Services	45,000	12,232	36,159	3,160	330	8,511	81%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	102,245	12,232	40,169	37,425	10,575	51,501	50%
Net	(701)	31,586	38,655	2,857	(10,575)	(28,781)	
Cash Balance			160,213	116,226			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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	August
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Fund/Department Number	299	Date Updated	9/13/2016
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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	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	160,000	4,178	5,272	63,744	-	154,728	3%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,000	120	902	696	-	98	90%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,000	14,536	14,536	-	-	(13,536)	1454%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	162,000	18,835	20,710	64,440	-	141,291	13%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	61,965	14,371	21,336	54,576	-	40,629	34%
Services	62,000	-	1,290	23,102	-	60,710	2%
Debt Service	-	-	-	-	-	-	0%
Capital	45,000	-	3,787	79,711	-	41,213	8%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	168,965	14,371	26,413	157,388	-	142,552	16%
Net	(6,965)	4,463	(5,704)	(92,948)	-	(1,261)	
Cash Balance			247,048	252,595			

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	August
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Fund/Department Number	404	Date Updated	9/13/2016
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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	-	-	-	-	-	-	0%
Local Income Taxes	9,454,023	787,835	6,302,680	5,168,282	-	3,151,343	67%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	95,526	4,687	65,534	62,850	-	29,992	69%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	821,461	43,081	520,199	501,132	-	301,262	63%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	10,371,010	835,603	6,888,413	5,732,264	-	3,482,597	66%
Expenditures							
Personnel	419,439	55,430	398,494	217,116	-	20,945	95%
Supplies	1,595,825	48,582	484,714	575,253	27,642	1,083,469	32%
Services	8,507,844	653,608	4,901,764	3,262,179	880,065	2,726,015	68%
Debt Service	2,588,970	7,150	2,204,141	1,658,480	-	384,829	85%
Capital	579,370	135,143	221,775	28,787	43,550	314,045	46%
Transfers Out	1,500,000	-	1,125,000	750,000	-	375,000	75%
Total Expenditures	15,191,448	899,911	9,335,886	6,491,815	951,258	4,904,304	68%
Net	(4,820,438)	(64,308)	(2,447,473)	(759,552)	(951,258)	(1,421,707)	
Cash Balance			9,637,463	14,232,362			

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	August
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Fund/Department Number	408	Date Updated	9/16/2016
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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	9,594,602	799,550	6,396,401	5,239,428	-	3,198,201	67%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	504,660	-	504,660	504,660	-	-	100%
Interest Earnings	60,000	5,054	58,830	43,879	-	1,170	98%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	268	-	3,034	82	-	(2,766)	1132%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	10,159,530	804,604	6,962,925	5,788,049	-	3,196,605	69%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	850	196	821	-	21	9	99%
Services	2,763,387	240,587	797,769	871,347	520,129	1,445,489	48%
Debt Service	1,274,662	33,094	1,171,535	1,340,850	-	103,127	92%
Capital	197,500	-	2,628	3,200	-	194,872	1%
Transfers Out	6,323,782	-	4,782,837	3,907,677	-	1,540,946	76%
Total Expenditures	10,560,181	273,878	6,755,589	6,123,074	520,150	3,284,442	69%
Net	(400,651)	530,726	207,336	(335,024)	(520,150)	(87,837)	
Cash Balance			10,081,381	9,835,201			

Staffing

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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	August
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Fund/Department Number	410	Date Updated	9/14/2016
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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	-	-	-	-	-	-	0%
Interest Earnings	6,110	222	3,178	355	-	2,932	52%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	169,717	-	-	251,849	-	169,717	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	175,827	222	3,178	252,204	-	172,649	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)	222	(142,890)	106,136	-	80,544	
Cash Balance			487,511	133,802			

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Project Releaf	Month	August
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Fund/Department Number	655	Date Updated	9/14/2016
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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	433,290	36,993	294,044	291,927	-	139,246	68%
Interest Earnings	5,500	344	5,126	4,599	-	374	93%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	438,790	37,337	299,171	296,525	-	139,619	68%
Expenditures							
Personnel	56,649	-	-	1,489	-	56,649	0%
Supplies	3,145	2,921	-	-	-	3,145	0%
Services	46,344	-	24,730	20,247	-	21,614	53%
Debt Service	72,220	-	47,728	47,728	-	24,492	66%
Capital	-	-	-	-	-	-	0%
Transfers Out	350,000	-	350,000	-	-	-	100%
Total Expenditures	528,358	2,921	422,458	69,464	-	105,900	80%
Net	(89,568)	34,416	(123,288)	227,061	-	33,720	
Cash Balance			800,349	1,207,087			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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	August
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Fund/Department Number	705	Date Updated	9/13/2016
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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	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	20	2	23	14	-	(3)	115%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	-	1,500	-	2,000	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,020	2	23	1,514	-	1,997	1%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	2,020	1,044	1,044	970	-	976	52%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,020	1,044	1,044	970	-	976	52%
Net	-	(1,042)	(1,021)	544	-	1,021	
Cash Balance			2,848	3,863			

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	August
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Fund/Department Number	313	Date Updated	9/14/2016
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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	1,300,000	-	744,230	501,785	-	555,770	57%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	183,112	9,343	108,856	70,451	-	74,256	59%
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	853,086	572,277	-	630,126	58%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	1,268,015	-	1,271,000	1,272,000	-	(2,985)	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,268,015	-	1,271,000	1,272,000	-	(2,985)	100%
Net	215,197	9,343	(417,914)	(699,723)	-	633,111	
Cash Balance			(406,518)	(625,600)			

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

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

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

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

Explain Significant Spending on Capital Projects Below:

None

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Professional Sports Development	Month	August
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Fund/Department Number	377	Date Updated	9/16/2016
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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	660,000	37,777	542,824	479,907	-	117,176	82%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	3,255	154	1,887	1,993	-	1,368	58%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	48,263	-	44,981	56,233	-	3,282	93%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	711,518	37,931	589,692	538,133	-	121,826	83%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	838,052	-	838,051	855,603	-	1	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	838,052	-	838,051	855,603	-	1	100%
Net	(126,534)	37,931	(248,359)	(317,470)	-	121,825	
Cash Balance			179,015	278,622			

Staffing

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

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

Effective January 1, 2013, this fund no longer collects hotel/motel tax allocations from St. Joseph County for payment to the Hall of Fame, 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	August
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Fund/Department Number	401	Date Updated	9/14/2016
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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	15,000	-	-	-	-	15,000	0%
Interest Earnings	500	28	404	174	-	96	81%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	15,500	28	404	174	-	15,096	3%
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	(6,500)	28	(21,596)	174	(6,885)	21,981	
Cash Balance			60,958	40,624			

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	August
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Fund/Department Number	403	Date Updated	9/14/2016
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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	-	-	-	-	-	-	0%
Interest Earnings	359	23	288	211	-	71	80%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	359	23	288	211	-	71	80%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	359	23	288	211	-	71	80%
Cash Balance			49,734	49,373			

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Park Nonreverting Capital	Month	August
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Fund/Department Number	405	Date Updated	9/14/2016
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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	34,000	547	4,686	4,310	-	29,314	14%
Interest Earnings	4,000	147	2,342	1,984	-	1,658	59%
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	694	7,028	10,544	-	155,472	4%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	58,173	5,290	36,925	32,965	16,034	5,214	91%
Services	55,160	-	42,455	9,772	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	5,290	102,561	65,236	24,710	255,824	33%
Net	(220,595)	(4,596)	(95,533)	(54,692)	(24,710)	(100,353)	
Cash Balance			374,191	466,472			

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	August
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Fund/Department Number	406	Date Updated	9/16/2016
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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	434,000	-	240,590	237,380	-	193,410	55%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	90,737	4,420	53,398	53,538	-	37,339	59%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	3,000	206	2,731	1,989	-	269	91%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	527,737	4,626	296,718	292,908	-	231,019	56%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	526,737	27,896	502,013	474,118	-	24,724	95%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	526,737	27,896	502,013	474,118	-	24,724	95%
Net	1,000	(23,270)	(205,295)	(181,210)	-	206,295	
Cash Balance			366,665	400,040			

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Cumulative Capital Improvement	Month	August
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Fund/Department Number	407	Date Updated	9/16/2016
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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	410,000	-	271,494	267,652	-	138,506	66%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,352	174	1,793	584	-	559	76%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	25,000	25,000	25,000	-	-	-	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	437,352	25,174	298,287	268,236	-	139,065	68%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	365,907	-	368,250	367,875	-	(2,343)	101%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	365,907	-	368,250	367,875	-	(2,343)	101%
Net	71,445	25,174	(69,963)	(99,639)	-	141,408	
Cash Balance			241,268	149,844			

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

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

Revenue in this fund includes \$150,000 in hotel/motel taxes and \$247,000 in cigarette taxes from other units of government. The hotel/motel tax distribution is usually received in July or August and the cigarette tax allocation is usually received in June and December. In 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	August
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Fund/Department Number	412	Date Updated	9/14/2016
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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	-	-	-	-	-	-	0%
Interest Earnings	25,000	1,037	13,415	14,815	-	11,585	54%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,230,633	-	707,598	786,187	-	523,035	57%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,255,633	1,037	721,013	801,002	-	534,620	57%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	750,000	-	9,368	-	190,632	550,000	27%
Debt Service	-	-	-	-	-	-	0%
Capital	1,698,588	25,705	626,200	1,765,243	288,200	784,188	54%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,448,588	25,705	635,568	1,765,243	478,832	1,334,188	46%
Net	(1,192,955)	(24,668)	85,445	(964,241)	(478,832)	(799,568)	
Cash Balance			2,242,433	2,953,412			

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 \$288K encumbered comprises \$68K 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, \$1K for the Olive-Sample overpass. There remains a \$173K encumbrance for utility relocation for the US 31 construction on the south side of town; this encumbrance may be closed out soon. Due to an error recording a change order, this fund paid \$65K in error toward the 2-way conversion. This amount was recovered from the TIF Bond in May.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Morris Performing Arts Center Capital	Month	August
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Fund/Department Number	416	Date Updated	9/15/2016
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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	100,000	1,379	43,134	37,693	-	56,866	43%
Interest Earnings	3,000	244	3,043	2,221	-	(43)	101%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	103,000	1,623	46,177	39,914	-	56,823	45%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	30,000	-	6,080	20,997	2,342	21,578	28%
Services	48,923	1,990	22,513	21,157	8,117	18,292	63%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	78,923	1,990	28,594	42,154	10,459	39,870	49%
Net	24,077	(367)	17,584	(2,241)	(10,459)	16,952	
Cash Balance			534,309	513,180			

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

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

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

Explain Significant Spending on Capital Projects Below:

There are no Capital projects budgeted for this year.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Community Revitalization Enhancement District	Month	August
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Fund/Department Number	434	Date Updated	9/16/2016
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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	-	-	-	-	-	-	0%
Interest Earnings	7,200	61	450	232	-	6,750	6%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	7,200	61	450	232	-	6,750	6%
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	61	450	(7,562)	-	6,750	6%
Cash Balance			2,854	2,276			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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	August
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Fund/Department Number	450	Date Updated	9/15/2016
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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	17,000	2,644	9,261	7,644	-	7,739	54%
Interest Earnings	450	38	458	283	-	(8)	102%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	17,450	2,682	9,719	7,927	-	7,731	56%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	17,450	2,682	9,719	7,927	-	7,731	56%
Cash Balance			86,132	71,088			

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

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

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

Explain Significant Spending on Capital Projects Below:

No Capital spending in this fund.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Football Hall of Fame Capital	Month	August
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Fund/Department Number	677	Date Updated	9/14/2016
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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	-	-	-	-	-	-	0%
Interest Earnings	5,100	236	2,927	2,337	-	2,173	57%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	48,709	-	48,709	-	-	1	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	53,809	236	51,636	2,337	-	2,173	96%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	1,000	-	-	-	-	1,000	0%
Services	83,801	4,533	42,742	35,665	2,513	38,546	54%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	84,801	4,533	42,742	35,665	2,513	39,546	53%
Net	(30,992)	(4,297)	8,894	(33,329)	(2,513)	(37,373)	
Cash Balance			511,770	525,891			

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	August
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Fund/Department Number	287	Date Updated	9/13/2016
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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	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	2,075,000	378,271	2,146,998	396,727	-	(71,998)	103%
Interest Earnings	21,500	1,341	18,222	1,038	-	3,278	85%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,096,500	379,612	2,165,221	397,765	-	(68,721)	103%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	385,775	-	385,775	-	-	(0)	100%
Debt Service	55,000	-	-	-	-	55,000	0%
Capital	2,672,611	164,248	838,302	59,387	77,579	1,756,731	34%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,113,386	164,248	1,224,077	59,387	77,579	1,811,731	42%
Net	(1,016,886)	215,364	941,144	338,378	(77,579)	(1,880,451)	
Cash Balance			3,513,384	338,378			

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	August
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Fund/Department Number	288	Date Updated	9/13/2016
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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	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	500	-	-	0%
Charges for Services	5,058,012	478,845	3,689,731	3,182,934	-	1,368,281	73%
Interest Earnings	16,115	919	12,915	13,887	-	3,200	80%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	95,087	12,836	92,392	47,182	-	2,695	97%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,169,214	492,600	3,795,039	3,244,502	-	1,374,175	73%
Expenditures							
Personnel	4,983,238	338,908	2,974,580	1,918,752	-	2,008,658	60%
Supplies	276,861	13,552	169,789	222,017	50,144	56,928	79%
Services	433,451	25,430	224,469	120,231	12,489	196,493	55%
Debt Service	447,093	318	512,055	452,620	1,411	(66,373)	115%
Capital	-	-	-	149,003	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,140,643	378,207	3,880,893	2,862,622	64,043	2,195,707	64%
Net	(971,429)	114,393	(85,854)	381,880	(64,043)	(821,532)	
Cash Balance			2,059,891	3,262,644			

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

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, 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	August
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Fund/Department Number	600	Date Updated	9/14/2016
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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	1,568,600	182,566	1,051,000	1,252,994	-	517,600	67%
Interest Earnings	17,700	825	11,126	3,810	-	6,574	63%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	52	-	-	0%
Other Income	44,900	1,249	25,299	25,094	-	19,601	56%
Transfers In	2,110,068	-	1,582,551	1,997,358	-	527,517	75%
Total Revenue	3,741,268	184,639	2,669,975	3,279,308	-	1,071,293	71%
Expenditures							
Personnel	2,601,730	192,122	1,545,749	1,489,565	-	1,055,981	59%
Supplies	119,268	10,440	48,913	76,300	7,794	62,561	48%
Services	686,571	52,974	400,480	602,470	56,900	229,191	67%
Debt Service	46,623	497	26,332	13,819	674	19,617	58%
Capital	70,285	-	70,285	-	-	0	100%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,524,477	256,032	2,091,758	2,182,155	65,368	1,367,351	61%
Net	216,791	(71,393)	578,217	1,097,153	(65,368)	(296,058)	
Cash Balance			2,474,193	1,837,359			

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/Variations 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	August
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Fund/Department Number	601	Date Updated	9/14/2016
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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	1,066,976	87,225	670,101	663,523	-	396,875	63%
Interest Earnings	8,500	350	3,995	4,570	-	4,505	47%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	7	106	113	7	-	(106)	1614%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,075,483	87,680	674,209	668,100	-	401,274	63%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,141,933	44,409	514,231	585,693	339,805	287,898	75%
Debt Service	250,000	-	-	-	-	250,000	0%
Capital	1,536	-	-	63,817	1,536	(0)	100%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,393,469	44,409	514,231	649,510	341,341	537,897	61%
Net	(317,986)	43,272	159,979	18,590	(341,341)	(136,624)	
Cash Balance			800,596	1,092,219			

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	August
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Fund/Department Number	610	Date Updated	9/12/2016
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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	5,762,249	476,719	3,650,916	3,373,349	-	2,111,333	63%
Interest Earnings	2,800	142	1,847	1,735	-	953	66%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	29,325	23,144	50,387	167,534	-	(21,062)	172%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,794,374	500,004	3,703,149	3,542,617	-	2,091,225	64%
Expenditures							
Personnel	1,725,395	123,436	1,001,060	1,092,969	559	723,776	58%
Supplies	399,261	13,349	140,262	199,021	117,237	141,761	64%
Services	2,697,559	273,534	1,933,169	1,890,507	259,060	505,329	81%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	925,197	150,000	663,000	530,000	-	262,197	72%
Total Expenditures	5,747,412	560,319	3,737,491	3,712,497	376,857	1,633,064	72%
Net	46,962	(60,315)	(34,342)	(169,880)	(376,857)	458,161	
Cash Balance			242,991	242,338			

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/Variations 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 high year to date.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Solid Waste Capital	Month	August
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Fund/Department Number	611	Date Updated	9/2/2016
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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	300,000	-	300,000	-	-	-	100%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,050	136	657	85	-	393	63%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	925,197	150,000	663,000	530,000	-	262,197	72%
Total Revenue	1,226,247	150,136	963,657	530,085	-	262,590	79%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	925,197	146,752	774,898	553,569	410	149,889	84%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	925,197	146,752	774,898	553,569	410	149,889	84%
Net	301,050	3,384	188,759	(23,484)	(410)	112,701	
Cash Balance			189,201	11,716			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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	August
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Fund/Department Number	620	Date Updated	9/15/2016
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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	14,423,116	1,578,564	9,977,033	9,352,681	-	4,446,083	69%
Interest Earnings	35,000	1,404	19,602	19,490	-	15,398	56%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	135,000	6,782	47,639	39,729	-	87,361	35%
Transfers In	47,500	6,615	27,253	23,859	-	20,247	57%
Total Revenue	14,640,616	1,593,366	10,071,527	9,435,758	-	4,569,089	69%
Expenditures							
Personnel	5,440,741	400,281	3,369,529	3,129,821	1,739	2,069,472	62%
Supplies	1,655,677	149,974	737,258	903,777	272,239	646,180	61%
Services	5,352,541	503,193	2,898,755	2,638,714	749,877	1,703,910	68%
Debt Service	119,687	102,413	117,474	4,854	1,370	843	99%
Capital	-	-	-	-	-	-	0%
Transfers Out	4,479,011	340,484	3,024,088	2,884,754	-	1,454,923	68%
Total Expenditures	17,047,657	1,496,345	10,147,104	9,561,920	1,025,225	5,875,328	66%
Net	(2,407,041)	97,022	(75,577)	(126,162)	(1,025,225)	(1,306,239)	
Cash Balance			3,557,444	4,008,661			

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/Variations Below:

The purpose of this fund is to account for all revenue and operational expense of the water utility. This fund provides the monies for debt service obligations, reserve requirements and revenue funded capital improvements through transfer of monies to other funds within the utility operations. Increase in current year to date Charges For Services revenue is attributed to higher billed consumption use for metered water and irrigation service. 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	August
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Fund/Department Number	622	Date Updated	9/15/2016
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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	-	-	-	-	-	-	0%
Interest Earnings	28,000	1,300	16,749	13,129	-	11,251	60%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	28,000	1,300	16,749	13,129	-	11,251	60%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	821,797	144,609	310,392	221,445	107,028	404,377	51%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	821,797	144,609	310,392	221,445	107,028	404,377	51%
Net	(793,797)	(143,309)	(293,643)	(208,316)	(107,028)	(393,126)	
Cash Balance			2,586,765	2,916,965			

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

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

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

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 3 1/2 Tn Utility Truck (1) \$144,609
 Encumb: Meter Reading Mobile Management Software (1) \$18,188, and Double Cab Truck (2) \$88,840

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Bond Capital	Month	August
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Fund/Department Number	623	Date Updated	9/14/2016
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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	-	-	-	-	-	-	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	August
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Fund/Department Number	624	Date Updated	9/14/2016
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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	-	-	-	-	-	-	0%
Interest Earnings	15,000	696	8,831	6,390	-	6,169	59%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	15,000	696	8,831	6,390	-	6,169	59%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	8,400	696	6,863	5,536	-	1,537	82%
Total Expenditures	8,400	696	6,863	5,536	-	1,537	82%
Net	6,600	-	1,968	854	-	4,632	
Cash Balance			1,537,565	1,501,671			

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	August
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Fund/Department Number	625	Date Updated	9/14/2016
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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	-	-	-	-	-	-	0%
Interest Earnings	3,600	317	3,001	2,748	-	599	83%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	2,046,081	170,505	1,364,040	1,362,440	-	682,041	67%
Total Revenue	2,049,681	170,822	1,367,041	1,365,188	-	682,640	67%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	2,046,081	400	347,014	366,223	-	1,699,067	17%
Capital	-	-	-	-	-	-	0%
Transfers Out	3,600	317	2,995	2,745	-	605	83%
Total Expenditures	2,049,681	717	350,009	368,968	-	1,699,672	17%
Net	-	170,105	1,017,032	996,220	-	(1,017,032)	
Cash Balance			1,021,437	1,000,876			

Staffing

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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	August
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Fund/Department Number	626	Date Updated	9/14/2016
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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	-	-	-	-	-	-	0%
Interest Earnings	16,000	734	9,380	3,788	-	6,620	59%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	16,000	734	9,380	3,788	-	6,620	59%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	9,500	4,481	6,531	7,374	-	2,969	69%
Total Expenditures	9,500	4,481	6,531	7,374	-	2,969	69%
Net	6,500	(3,746)	2,849	(3,586)	-	3,651	
Cash Balance			1,642,410	1,643,092			

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	August
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Fund/Department Number	629	Date Updated	9/14/2016
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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	-	-	-	-	-	-	0%
Interest Earnings	23,000	1,121	13,770	9,407	-	9,230	60%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	227,461	-	227,461	150,228	-	-	100%
Total Revenue	250,461	1,121	241,231	159,635	-	9,230	96%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	10,000	1,121	10,864	8,204	-	(864)	109%
Total Expenditures	10,000	1,121	10,864	8,204	-	(864)	109%
Net	240,461	-	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/Variations 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. A Form B will be submitted to be included in the November BT/A filing to amend the transfer out expenditure deficit.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Repair Insurance	Month	August
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Fund/Department Number	640	Date Updated	9/14/2016
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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	561,225	52,629	415,678	403,441	-	145,547	74%
Interest Earnings	10,016	786	9,823	6,601	-	193	98%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	571,241	53,415	425,501	410,042	-	145,740	74%
Expenditures							
Personnel	188,900	12,573	101,634	108,575	-	87,266	54%
Supplies	41,569	1,682	14,166	13,373	13,528	13,875	67%
Services	290,487	11,056	189,531	182,973	39,595	61,361	79%
Debt Service	28,457	-	14,218	14,218	-	14,239	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	549,413	25,311	319,548	319,139	53,124	176,742	68%
Net	21,828	28,103	105,954	90,904	(53,124)	(31,002)	
Cash Balance			1,757,342	1,597,915			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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	August
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Fund/Department Number	641	Date Updated	9/12/2016
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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	36,619,100	3,277,047	25,334,140	23,507,841	-	11,284,960	69%
Interest Earnings	65,000	5,691	60,625	37,473	-	4,375	93%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	62,500	24,442	49,849	71,143	-	12,651	80%
Transfers In	33,000	2,082	19,718	13,470	-	13,282	60%
Total Revenue	36,779,600	3,309,262	25,464,332	23,629,927	-	11,315,268	69%
Expenditures							
Personnel	7,573,583	519,040	4,414,005	4,402,610	11,276	3,148,301	58%
Supplies	2,292,608	142,735	936,551	771,432	352,444	1,003,613	56%
Services	13,250,756	723,504	5,321,721	4,488,158	3,219,014	4,710,021	64%
Debt Service	648,685	74,223	534,378	325,880	1,269	113,037	83%
Capital	-	-	-	-	-	-	0%
Transfers Out	16,331,806	2,066,898	10,440,973	16,775,840	-	5,890,833	64%
Total Expenditures	40,097,438	3,526,399	21,647,628	26,763,919	3,584,004	14,865,806	63%
Net	(3,317,838)	(217,138)	3,816,704	(3,133,992)	(3,584,004)	(3,550,538)	
Cash Balance			12,721,671	5,791,676			

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	August
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Fund/Department Number	642	Date Updated	9/2/2016
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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	-	-	-	-	-	-	0%
Interest Earnings	61,500	3,293	47,042	21,165	-	14,458	76%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	2,487,000	1,000,000	1,000,000	8,000,000	-	1,487,000	40%
Total Revenue	2,548,500	1,003,293	1,047,042	8,021,165	-	1,501,458	41%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	37,895	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	7,631,946	1,411,024	3,033,301	1,971,228	2,170,974	2,427,671	68%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	7,631,946	1,411,024	3,033,301	2,009,123	2,170,974	2,427,671	68%
Net	(5,083,446)	(407,732)	(1,986,259)	6,012,043	(2,170,974)	(926,213)	
Cash Balance			6,750,092	9,947,560			

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 \$194,071, Wastewater Treatment Plant Primary Clarifier Rehab \$609,608, Wastewater Treatment Plant Secondary Improvements \$416,600 and Digesters #1 & #3 Clean and Rehab \$1,752,574.

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Works Reserve Operations & Maint.	Month	August
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Fund/Department Number	643	Date Updated	9/1/2016
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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	-	-	-	-	-	-	0%
Interest Earnings	38,000	2,082	24,500	15,445	-	13,500	64%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	896,725	-	896,725	256,086	-	0	100%
Total Revenue	934,725	2,082	921,225	271,531	-	13,500	99%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	16,000	2,082	19,718	13,470	-	(3,718)	123%
Total Expenditures	16,000	2,082	19,718	13,470	-	(3,718)	123%
Net	918,725	-	901,507	258,061	-	17,218	
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 month's 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	August
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Fund/Department Number	649	Date Updated	9/16/2016
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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	-	-	-	-	-	-	0%
Interest Earnings	23,500	2,139	15,418	12,686	-	8,082	66%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	9,278,641	760,893	6,087,141	6,188,290	-	3,191,500	66%
Total Revenue	9,302,141	763,031	6,102,560	6,200,976	-	3,199,581	66%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	8,000	-	2,600	3,300	-	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	1,592,661	-	8,125,842	12%
Net	27,843	763,031	4,954,103	4,608,314	-	(4,926,260)	
Cash Balance			5,758,844	5,398,651			

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	August
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Fund/Department Number	653	Date Updated	9/12/2016
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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	-	-	-	-	-	-	0%
Interest Earnings	4,800	-	2,260	-	-	2,540	47%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,800	-	2,260	-	-	2,540	47%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	4,800	-	2,260	-	-	2,540	47%
Cash Balance			4,107,884	7,286,832			

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Bond 2011	Month	August
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Fund/Department Number	659	Date Updated	9/2/2016
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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	-	-	-	-	-	-	0%
Interest Earnings	2,000	106	1,351	3,840	-	649	68%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,000	106	1,351	3,840	-	649	68%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	9,606	-	-	8,064	-	9,606	0%
Debt Service	-	-	-	-	-	-	0%
Capital	223,083	-	-	1,077,545	222,169	914	100%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	232,689	-	-	1,085,608	222,169	10,520	95%
Net	(230,689)	106	1,351	(1,081,768)	(222,169)	(9,871)	
Cash Balance			233,245	517,617			

Staffing

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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	August
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Fund/Department Number	661	Date Updated	9/2/2016
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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	-	-	-	-	-	-	0%
Interest Earnings	90,000	4,663	73,672	70,133	-	16,328	82%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	5	-	-	0%
Total Revenue	90,000	4,663	73,672	70,138	-	16,328	82%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	850,000	-	-	-	-	850,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	19,337,062	2,894,143	6,971,408	1,751,939	6,136,312	6,229,343	68%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	20,187,062	2,894,143	6,971,408	1,751,939	6,136,312	7,079,343	65%
Net	(20,097,062)	(2,889,480)	(6,897,736)	(1,681,801)	(6,136,312)	(7,063,015)	
Cash Balance			7,012,306	15,137,464			

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 \$546,537, East Bank Sewer Separation-Phase 5 \$694,063, WWTP Secondary Clarifier Modifications \$5,679,750, and WWTP Grit/Screening Improvements \$51,058.

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	August
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Fund/Department Number	664	Date Updated	9/1/2016
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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	-	-	-	-	-	-	0%
Interest Earnings	40	2	26	19	-	14	66%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	40	2	26	19	-	14	66%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	40	2	26	19	-	14	66%
Cash Balance			4,533	4,500			

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	2015 Sewer Bond Issuance	Month	August
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Fund/Department Number	666	Date Updated	9/1/2016
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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	-	-	-	-	-	-	0%
Interest Earnings	130	3	106	-	-	24	82%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	130	3	106	-	-	24	82%
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	(2,394)	-	-	24	-
Cash Balance			6,697				

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

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

This fund was set up to pay the 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	August
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Fund/Department Number	670	Date Updated	9/16/2016
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	1,313,436	656,725	1,313,450	1,313,450	-	(14)	100%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	2,682,841	208,515	1,712,665	1,481,860	-	970,176	64%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	8,707	1,287	9,995	(21,822)	-	(1,288)	115%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,004,984	866,527	3,036,109	2,773,488	-	968,875	76%
Expenditures							
Personnel	2,249,773	162,747	1,446,386	1,383,259	-	803,387	64%
Supplies	473,779	61,590	428,120	382,798	-	45,659	90%
Services	1,075,098	88,781	839,344	883,576	-	235,754	78%
Debt Service	-	-	-	-	-	-	0%
Capital	14,722	-	-	-	-	14,722	0%
Transfers Out	159,066	-	79,676	-	-	79,390	50%
Total Expenditures	3,972,438	313,118	2,793,526	2,649,633	-	1,178,912	70%
Net	32,546	553,409	242,583	123,855	-	(210,037)	
Cash Balance			1,675,723	1,440,552			

Staffing

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

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

SMG has assumed management of Century Center effective July 1, 2013. One of their contractual duties is to reduce the operating deficit in the fund. Covered by hotel/motel tax revenue which is received twice per year. The first installment was received in February 2015. Other income includes charges to large conferences for electric costs.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Century Center Capital	Month	August
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Fund/Department Number	671	Date Updated	9/16/2016
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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	-	-	-	-	-	-	0%
Interest Earnings	500	75	640	366	-	(140)	128%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	500	75	640	366	-	(140)	128%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	12,200	-	-	41,156	-	12,200	0%
Services	-	-	-	192,735	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	176,421	9,001	118,002	54,630	-	58,419	67%
Transfers Out	-	-	-	50,000	-	-	0%
Total Expenditures	188,621	9,001	118,002	338,521	-	70,619	63%
Net	(188,121)	(8,926)	(117,362)	(338,155)	-	(70,759)	
Cash Balance			884,710	1,080,508			

Staffing

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

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

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

Explain Significant Spending on Capital Projects Below:

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

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Century Center Energy Conservation Debt Svc	Month	August
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Fund/Department Number	672	Date Updated	9/16/2016
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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	-	-	-	-	-	-	0%
Interest Earnings	157,742	4	107,754	11	-	49,988	68%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	79,676	-	79,676	50,000	-	-	100%
Total Revenue	237,418	4	187,430	50,011	-	49,988	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	46,822	50,011	-	(46,536)	
Cash Balance			96,854	50,011			

Staffing

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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	August
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Fund/Department Number	222	Date Updated	9/13/2016
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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	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	8,181,507	672,966	4,943,063	4,917,830	-	3,238,444	60%
Interest Earnings	10,725	544	6,486	5,305	-	4,240	60%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	49,990	17,227	33,766	80,609	-	16,224	68%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	8,242,222	690,736	4,983,314	5,003,744	-	3,258,908	60%
Expenditures							
Personnel	3,143,175	206,855	1,702,712	1,796,298	-	1,440,463	54%
Supplies	190,636	31,253	66,682	64,163	8,296	115,658	39%
Services	4,826,174	433,697	2,979,494	2,970,253	855,184	991,497	79%
Debt Service	16,475	1,045	8,356	3,458	3,549	4,570	72%
Capital	-	-	-	120,000	-	-	0%
Transfers Out	130,519	-	-	-	-	130,519	0%
Total Expenditures	8,306,979	672,850	4,757,244	4,954,172	867,028	2,682,707	68%
Net	(64,757)	17,886	226,071	49,572	(867,028)	576,200	
Cash Balance			1,511,334	1,652,661			

Staffing			
Full Time	42.00	36.00	36.00
Part-Time /Seasonal/Temporary	3.00	2.00	2.00
Total	45.00	38.00	38.00

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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 August we had 1,520 vehicle repairs. Average Fuel prices for Aug. is \$1.70 for Unleaded and \$1.77 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. September we will be inspecting all taxi cabs and renewing Business licenses and Taxi Driver Licenses for the City of South Bend.

Sustainability hired an FTE starting Aug. 1

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Central Services Capital	Month	August
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Fund/Department Number	224	Date Updated	9/16/2016
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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	-	-	-	-	-	-	0%
Interest Earnings	900	17	846	-	-	54	94%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	130,519	-	-	-	-	130,519	0%
Total Revenue	131,419	17	846	-	-	130,573	1%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	42,800	9,500	22,299	-	-	20,501	52%
Services	60,019	9,000	9,000	-	1,495	49,524	17%
Debt Service	-	-	-	-	-	-	0%
Capital	202,765	-	137,820	-	36,655	28,290	86%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	305,584	18,500	169,119	-	38,150	98,315	68%
Net	(174,165)	(18,483)	(168,273)	-	(38,150)	32,259	
Cash Balance			18,646	-			

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., some expenses are carry overs from 2015.

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	August
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Fund/Department Number	226	Date Updated	9/16/2016
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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	2,223,483	183,301	1,478,342	815,178	-	745,141	66%
Interest Earnings	42,600	2,070	26,912	22,591	-	15,688	63%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	23,300	-	13,615	2,375	-	9,685	58%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,289,383	185,371	1,518,869	840,144	-	770,514	66%
Expenditures							
Personnel	250,135	17,130	135,406	152,312	-	114,729	54%
Supplies	30,734	3,154	8,760	24,884	5,201	16,773	45%
Services	2,839,479	134,674	1,299,904	1,917,796	34,243	1,505,332	47%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,120,348	154,959	1,444,070	2,094,992	39,443	1,636,834	48%
Net	(830,965)	30,412	74,799	(1,254,849)	(39,443)	(866,321)	
Cash Balance			4,600,004	4,425,225			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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	August
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Fund/Department Number	278	Date Updated	9/16/2016
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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	48,000	4,260	37,290	41,480	-	10,710	78%
Interest Earnings	4,000	321	3,868	2,355	-	132	97%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	60,400	4,260	37,290	41,480	-	23,110	62%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	112,400	8,841	78,448	85,315	-	33,952	70%
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	102,400	8,841	78,394	84,229	-	24,006	
Cash Balance			719,867	600,241			

Staffing

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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 eighteen payrolls paid through the end of July compared to seventeen 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	August
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Fund/Department Number	279	Date Updated	9/12/2016
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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	499,358	37,284	325,931	-	-	173,427	65%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	499,358	37,284	325,931	-	-	173,427	65%
Expenditures							
Personnel	459,575	35,302	302,580	-	-	156,995	66%
Supplies	5,300	19	2,077	-	680	2,543	52%
Services	34,482	1,962	21,275	-	2,722	10,485	70%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	499,357	37,284	325,931	-	3,402	170,023	66%
Net	1	-	0	-	(3,402)	3,403	
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/Variations 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	August
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Fund/Department Number	711	Date Updated	9/16/2016
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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	17,151,500	1,350,736	11,025,873	9,651,435	-	6,125,627	64%
Interest Earnings	37,971	2,569	28,971	19,829	-	9,000	76%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	853,659	113,592	876,879	19,399	-	(23,220)	103%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	18,043,130	1,466,896	11,931,723	9,690,662	-	6,111,407	66%
Expenditures							
Personnel	4,316	(1,223)	-	7	-	4,316	0%
Supplies	17,875	2,335	33,150	8,039	3,356	(18,631)	204%
Services	1,415,949	250,754	1,067,417	494,078	165,156	183,376	87%
Insurance	15,940,750	1,121,844	9,836,396	8,664,768	14,801	6,089,553	62%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	17,378,890	1,373,710	10,936,963	9,166,892	183,313	6,258,614	64%
Net	664,240	93,186	994,760	523,770	(183,313)	(147,207)	
Cash Balance			5,363,828	4,580,758			

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	August
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Fund/Department Number	713	Date Updated	9/16/2016
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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	12,482	70,758	67,787	-	34,924	67%
Interest Earnings	1,600	131	1,563	1,037	-	37	98%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	107,282	12,613	72,322	68,824	-	34,960	67%
Expenditures							
Personnel	80,000	4,208	21,815	48,062	-	58,185	27%
Supplies	-	-	-	-	-	-	0%
Services	33,882	607	15,856	13,331	15,400	2,626	92%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	113,882	4,815	37,671	61,392	15,400	60,811	47%
Net	(6,600)	7,798	34,651	7,431	(15,400)	(25,851)	
Cash Balance			303,933	248,602			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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	August
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Fund/Department Number	701	Date Updated	9/16/2016
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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	4,866,271	-	2,434,636	2,518,013	-	2,431,635	50%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,500	63	1,123	984	-	3,377	25%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	3,080	-	3,080	6,411	-	0	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,873,851	63	2,438,838	2,525,407	-	2,435,013	50%
Expenditures							
Personnel	5,457,693	425,720	3,547,059	3,490,016	-	1,910,634	65%
Supplies	200	-	13	-	-	187	7%
Services	6,950	103	3,845	3,642	-	3,105	55%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,464,843	425,823	3,550,917	3,493,659	-	1,913,926	65%
Net	(590,992)	(425,760)	(1,112,079)	(968,251)	-	521,087	
Cash Balance			(639,775)	(328,947)			

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	August
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Fund/Department Number	702	Date Updated	9/16/2016
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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	5,991,750	-	2,997,375	3,187,679	-	2,994,375	50%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,500	377	3,150	1,783	-	1,350	70%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	4,000	3,273	3,273	62	-	727	82%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,000,250	3,650	3,003,798	3,189,525	-	2,996,452	50%
Expenditures							
Personnel	6,789,198	518,239	4,299,931	4,247,449	-	2,489,267	63%
Supplies	800	67	67	-	-	733	8%
Services	7,400	91	3,782	3,600	-	3,618	51%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,797,398	518,397	4,303,780	4,251,049	-	2,493,618	63%
Net	(797,148)	(514,747)	(1,299,982)	(1,061,524)	-	502,834	
Cash Balance			(142,563)	49,246			

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	August
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Fund/Department Number	730	Date Updated	9/14/2016
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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	-	-	-	-	-	-	0%
Interest Earnings	150	13	166	122	-	(16)	111%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	150	13	166	122	-	(16)	111%
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	166	122	-	(20,016)	
Cash Balance			28,708	28,500			

Staffing

Full Time						
Part-Time /Seasonal/Temporary						
Total						

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

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

Explain Significant Spending on Capital Projects Below:

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

2016 City of South Bend Monthly Financial Report

Fund/Department Name	River West Development Area (Airport TIF)	Month	August
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Fund/Department Number	324	Date Updated	9/14/2016
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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	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	15,862	177,565	161,188	-	236,141	43%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	668,745	25,346	574,824	1,739,423	-	93,921	86%
Transfers In	43,000	1,263	12,513	4,982,087	-	30,487	29%
Total Revenue	18,244,751	42,471	10,732,854	16,584,926	-	7,511,897	59%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	4,663,680	13,340	456,870	2,453,027	1,244,096	2,962,714	36%
Debt Service	6,217,896	100,000	5,575,671	6,224,027	-	642,226	90%
Capital	33,620,501	982,331	8,135,411	5,402,431	6,941,578	18,543,511	45%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	44,502,077	1,095,671	14,167,951	14,079,485	8,185,675	22,148,451	50%
Net	(26,257,326)	(1,053,201)	(3,435,098)	2,505,441	(8,185,675)	(14,636,554)	
Cash Balance			29,293,300	33,889,736			

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	August
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Fund/Department Number	420	Date Updated	9/14/2016
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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	-	-	-	-	-	-	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)	-	-	0%
Cash Balance	-	-	-	-	-	-	-

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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	August
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Fund/Department Number	422	Date Updated	9/14/2016
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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	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	813	8,934	5,109	-	6,566	58%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	435,500	813	291,743	200,975	-	143,757	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)	813	280,822	170,681	(306,244)	(942,443)	
Cash Balance			1,787,646	1,366,430			

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	August
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Fund/Department Number	425	Date Updated	9/14/2016
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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	-	-	-	-	-	-	0%
Interest Earnings	1,706	76	962	614	-	744	56%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	170,997	3,767	82,730	106,147	-	88,267	48%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	172,703	3,843	83,692	106,760	-	89,011	48%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	8,742	92	2,253	4,497	-	6,489	26%
Services	151,664	5,640	81,739	78,760	-	69,925	54%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	160,406	5,732	83,992	83,257	-	76,414	52%
Net	12,297	(1,889)	(301)	23,503	-	12,598	
Cash Balance			208,516	196,030			

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

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

Operations under outside contract with Bradley Co.

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - Central Medical Service Area	Month	August
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Fund/Department Number	426	Date Updated	9/14/2016
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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	-	-	-	-	-	-	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)	-	-	0%
Cash Balance	-	-	-	-	-	-	-

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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	August
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Fund/Department Number	429	Date Updated	9/14/2016
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	2,750,000	-	1,170,979	1,391,012	-	1,579,021	43%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	350	350	-	-	(350)	0%
Interest Earnings	57,000	3,792	44,258	24,661	-	12,742	78%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	72,000	-	-	19,357	-	72,000	0%
Transfers In	-	-	-	1,430,965	-	-	0%
Total Revenue	2,879,000	4,142	1,215,587	2,865,995	-	1,663,413	42%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	332,373	-	30,950	62,717	550,222	(248,799)	175%
Debt Service	-	-	-	-	-	-	0%
Capital	8,002,786	580,080	1,007,051	142,989	3,214,322	3,781,413	53%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	8,335,159	580,080	1,038,001	205,706	3,764,543	3,532,615	58%
Net	(5,456,159)	(575,938)	177,586	2,660,290	(3,764,543)	(1,869,202)	
Cash Balance			7,747,453	7,216,770			

Staffing			
Full Time			
Part-Time /Seasonal/Temporary			
Total			

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

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

Explain Significant Spending on Capital Projects Below:

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

2016 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - Southside Development #1	Month	August
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Fund/Department Number	430	Date Updated	9/14/2016
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	2,400,000	-	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	2,880	34,573	19,970	-	(1,573)	105%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,433,000	2,880	1,286,187	1,318,944	-	1,146,813	53%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	528,454	9,199	244,866	301,575	79,373	204,214	61%
Debt Service	-	-	-	-	-	-	0%
Capital	6,883,361	927,813	2,085,993	578,279	2,267,763	2,529,605	63%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	7,411,815	937,013	2,330,860	879,854	2,347,136	2,733,819	63%
Net	(4,978,815)	(934,132)	(1,044,672)	439,090	(2,347,136)	(1,587,006)	
Cash Balance			5,050,706	5,405,900			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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	August
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Fund/Department Number	435	Date Updated	9/14/2016
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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	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	111	521	471	-	229	70%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	256	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	320,750	111	231,810	164,671	-	88,940	72%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	13,012	-	-	-	4,200	8,812	32%
Debt Service	341,188	-	140,000	341,187	-	201,188	41%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	354,200	-	140,000	341,187	4,200	210,000	41%
Net	(33,450)	111	91,810	(176,516)	(4,200)	(121,060)	
Cash Balance			243,476	44,914			

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	August
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Fund/Department Number	436	Date Updated	9/14/2016
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	2,948,923	-	2,061,402	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	-	2,920,589	3,425,628	-	475,579	86%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,430,000	-	2,920,589	3,425,628	-	509,411	85%
Net	(267,578)	-	(646,079)	(1,549,485)	-	378,501	
Cash Balance			973,939	156,018			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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	August
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Fund/Department Number	433	Date Updated	9/14/2016
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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	-	-	-	-	-	-	0%
Interest Earnings	152	4	51	43	-	101	33%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	152	4	51	43	-	101	33%
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	51	43	-	(4,399)	
Cash Balance			8,753	10,134			

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	August
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Fund/Department Number	439	Date Updated	9/14/2016
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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	-	-	-	-	-	-	0%
Interest Earnings	23,037	975	12,938	20,448	-	10,099	56%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	23,037	975	12,938	20,448	-	10,099	56%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	64	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	2,692,913	-	142,913	1,793,604	-	2,550,000	5%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,692,913	-	142,913	1,793,668	-	2,550,000	5%
Net	(2,669,876)	975	(129,975)	(1,773,220)	-	(2,539,901)	
Cash Balance			2,143,332	3,247,341			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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	August
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Fund/Department Number	454	Date Updated	9/14/2016
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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	-	-	-	-	-	-	0%
Interest Earnings	3,900	174	2,211	1,622	-	1,689	57%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,900	174	2,211	1,622	-	1,689	57%
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)	174	2,211	1,622	-	(48,311)	
Cash Balance			381,832	379,063			

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	August
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Fund/Department Number	619	Date Updated	9/16/2016
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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	-	-	-	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	August
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Fund/Department Number	315	Date Updated	9/14/2016
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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	-	-	-	-	-	-	0%
Interest Earnings	14,000	473	6,036	4,457	-	7,964	43%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	14,000	473	6,036	4,457	-	7,964	43%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	14,000	473	4,685	3,857	-	9,315	33%
Total Expenditures	14,000	473	4,685	3,857	-	9,315	33%
Net	-	-	1,351	599	-	(1,351)	
Cash Balance			1,038,904	1,038,904			

Staffing

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

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

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

Explain Significant Spending on Capital Projects Below:

2016 City of South Bend Monthly Financial Report

Fund/Department Name	Coveleski Debt Service Reserve	Month	August
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Fund/Department Number	317	Date Updated	9/15/2016
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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	-	-	-	-	-	-	0%
Interest Earnings	5,300	232	2,958	2,170	-	2,342	56%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,300	232	2,958	2,170	-	2,342	56%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	5,300	232	2,958	2,170	-	2,342	56%
Cash Balance			510,777	507,072			

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	August
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Fund/Department Number	328	Date Updated	9/14/2016
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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	-	-	-	-	-	-	0%
Interest Earnings	15,000	790	10,085	7,447	-	4,915	67%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	15,000	790	10,085	7,447	-	4,915	67%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	15,000	790	7,828	6,445	-	7,172	52%
Total Expenditures	15,000	790	7,828	6,445	-	7,172	52%
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	August
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Fund/Department Number	432	Date Updated	9/14/2016
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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	-	-	-	11,490	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	52,700	2,235	29,352	23,778	-	23,348	56%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	52,700	2,235	29,352	35,268	-	23,348	56%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,000	-	-	201,724	-	1,000	0%
Debt Service	489,503	-	489,503	488,380	-	1	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	490,503	-	489,503	690,104	-	1,001	100%
Net	(437,803)	2,235	(460,150)	(654,836)	-	22,347	
Cash Balance			4,842,245	5,848,019			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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: