



**Period Ending:**                    **November 30, 2015**

**Issued By:**                    **Administration/Finance**

# ***City of South Bend***

## ***Monthly Departmental Financial Report***

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### **Distribution**

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*Chief of Staff*

*Deputy Chief of Staff*

*South Bend Common Council*

*Controller*

*Deputy City Controller*

*City Finance Director*

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**November 2015**

**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 18<sup>th</sup> 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 November 30, 2015, total revenue for the year was \$234,779,292, 81% of estimated revenue. As of November 30, 2014 total revenue received was \$213,205,088 within the same funds. Property taxes are received in June and December each year and are budgeted at \$70,121,112 for 2015--24% of annual budgeted revenues. Local income tax (LOIT, COIT and EDIT) receipts are budgeted to be \$24.3 million in 2015; \$22.3 million of that total was received as of November 30. Local taxes are normally received on a monthly basis.

In June the City received the first of its two annual property tax payments which totaled \$39.7 million, 57% of the budgeted amount. Given that the first payment is usually around 53% of the budgeted amount, the City anticipates overall general property tax receipts to exceed this year’s original budget projection and will adjust the budgeted estimate upward for Civil City funds accordingly.

On March 4, 2015 the City closed on its sale of Blackthorn Golf Course to a private company and received \$1,472,130 in proceeds at that time. This amount represented the City’s portion of the \$1.655 million sale price. The golf course had realized \$119,238 in revenue by the time of its sale, 7% of its annual budget.

As of November 30, 2015, total expenditures were \$254,054,981 and outstanding encumbrances were \$43,814,171, a total of \$297,869,152 which represents 78% 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 66% of the amended expenditure budget at the end of the period. Total expenditures were \$243,354,511 as of November 30, 2014.

In 2015 the City re-organized some of its TIF funds which resulted in the closure of the Downtown TIF (Fund 420) and the Central Medical Service Area TIF (Fund 426). The cash balances of these funds were transferred to the River West TIF (Fund 324) with a portion to River East TIF (Fund 429). These two funds’ expenditures were therefore finalized at \$4.1 million and \$2.3 million, respectively, as the expenditure budgets were reduced to match actual. Thus, they are both at 100% of expenditures budgeted but will have no further expenditures.

We hope that you find this Monthly Departmental Financial Report useful in better understanding the finances of the City of South Bend. If you have any questions regarding this report, please contact us at 574-235-7702.

**City of South Bend  
Monthly Department Financial Report  
REVENUE SUMMARY  
November 30, 2015**

Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
<b>City Funds</b>							
<b>General Fund</b>		<b>52,834,397</b>	<b>1,087,486</b>	<b>36,233,248</b>	<b>35,601,711</b>	<b>16,601,149</b>	<b>69%</b>
<b>Special Revenue</b>							
	102 Rainy Day	34,680	3,148	49,933	27,770	(15,253)	144%
	103 Excess Levy	20	2	17	-	3	83%
	201 Parks & Recreation	11,030,715	160,438	7,619,600	6,995,478	3,411,115	69%
	202 Motor Vehicle Highway	9,701,800	632,459	9,394,337	8,432,890	307,463	97%
	203 Recreation Nonreverting	1,578,935	53,147	963,819	875,398	615,116	61%
	209 Studebaker-Oliver Reverting Grants	647,000	13,389	112,919	3,491	534,081	17%
	210 Economic Development State Grants	3,673,510	18,148	856,281	55,164	2,817,229	23%
	211 Department of Community Investment (DCI)	2,640,425	1,822	2,483,102	2,347,533	157,323	94%
	212 Dept of Community Investment Grants	5,890,000	184,550	2,379,306	4,230,367	3,510,694	40%
	216 Police State Seizures	36,050	73	15,418	28,838	20,632	43%
	217 Gift, Donation, Bequest	398,800	477	7,176	171,539	391,624	2%
	218 Police Curfew Violations	1,025	42	220	388	805	21%
	220 Law Enforcement Continuing Education	270,000	17,351	275,964	191,699	(5,964)	102%
	227 Loss Recovery	60,500	661	53,846	24,479	6,654	89%
	244 Emergency Phone System	20	-	19	215,000	1	97%
	249 Public Safety LOIT	6,472,240	539,125	5,932,780	5,853,366	539,460	92%
	251 Local Roads & Streets	1,832,300	143,035	1,340,533	968,193	491,767	73%
	252 Excess Welfare Distribution	-	-	0	4	(0)	0%
	258 Human Rights Federal Grant	209,950	263	101,066	170,916	108,884	48%
	271 Eastrace Waterway	50	0	21	34	29	41%
	273 Morris PAC / Palais Royale Marketing	18,000	1,110	9,937	9,295	8,063	55%
	280 Police Block Grants	125	1	22	12	103	18%
	281 Economic Develop. Commission-Revenue Bonds	300	10	157	87	143	52%
	289 HAZMAT	14,100	12	13,975	24,133	125	99%
	291 Indiana River Rescue	45,350	1,228	32,320	38,915	13,030	71%
	292 Police Grants	90,000	-	56,946	76,920	33,054	63%
	294 Regional Police Academy	22,700	26	22,276	18,523	424	98%
	295 COPS MORE Grant	150,258	7,834	75,087	11,704	75,171	50%
	299 Police Federal Drug Enforcement	77,000	2,772	71,223	67,646	5,777	92%
	404 County Option Income Tax	9,883,971	786,032	8,838,021	8,448,259	1,045,950	89%
	408 Economic Development Income Tax	9,599,470	768,596	8,829,465	8,481,011	770,005	92%
	410 Urban Development Action Grant	1,040,436	334	1,040,559	89	(123)	100%
	655 Project Releaf	431,700	36,779	407,878	403,258	23,822	94%
	705 Police K-9 Unit	2,000	1	1,520	2,007	480	76%
<b>Special Revenue Total</b>		<b>65,853,430</b>	<b>3,372,865</b>	<b>50,985,744</b>	<b>48,174,406</b>	<b>14,867,686</b>	<b>77%</b>
<b>City Debt Service</b>							
	313 Football Hall of Fame Debt Service	1,274,106	4,256	585,047	373,005	689,059	46%
<b>City Debt Service Total</b>		<b>1,274,106</b>	<b>4,256</b>	<b>585,047</b>	<b>373,005</b>	<b>689,059</b>	<b>46%</b>
<b>Capital Project</b>							
	377 Professional Sports Development	814,011	60,201	686,935	619,814	127,076	84%
	401 Coveleski Stadium Capital	15,100	30	42,104	13,616	(27,004)	279%
	403 Zoo Endowment	200	18	284	158	(84)	142%
	405 Park Nonreverting Capital	143,700	280	14,419	26,157	129,281	10%
	406 Cumulative Capital Development	542,691	4,477	329,623	299,904	213,068	61%
	407 Cumulative Capital Improvement	423,050	63	293,467	298,759	129,583	69%
	412 Major Moves Construction	813,687	899	804,994	537,605	8,693	99%
	416 Morris Performing Arts Center Capital	101,500	4,740	54,117	64,229	47,383	53%
	434 Community Revitalization Enhancement District	450	32	330	277	120	73%
	450 Palais Royale Historic Preservation	16,150	919	12,592	9,487	3,558	78%
	677 Football Hall of Fame Capital	4,700	186	3,107	2,031	1,593	66%
<b>Capital Project Total</b>		<b>2,875,239</b>	<b>71,844</b>	<b>2,241,971</b>	<b>1,872,036</b>	<b>633,268</b>	<b>78%</b>
<b>Enterprise</b>							
	287 Emergency Medical Services Capital	3,623,089	1,004	2,872,983	-	750,106	79%
	288 Emergency Medical Services Operating	5,679,065	440,448	4,780,488	2,465,006	898,577	84%
	600 Consolidated Building Fund	4,577,013	775,454	4,391,172	3,526,670	185,841	96%
	601 Parking Garages	1,045,125	63,207	907,500	931,886	137,625	87%
	610 Solid Waste Operations	5,712,289	407,118	4,852,506	4,827,470	859,783	85%
	611 Solid Waste Capital	753,011	18	613,713	790,080	139,298	82%
	620 Water Works Operations	14,780,483	1,106,141	13,342,253	13,468,950	1,438,230	90%
	622 Water Works Capital	10,000	1,043	17,404	11,321	(7,404)	174%
	623 Water Works Bond Capital	545	-	544	1,686	1	100%
	624 Water Works Customer Deposit	6,000	545	8,604	4,746	(2,604)	143%
	625 Water Works Sinking	2,050,078	170,749	1,877,648	1,881,154	172,430	92%
	626 Water Works Bond Reserve	9,500	584	6,163	81,615	3,337	65%
	629 Water Works Reserve Operations & Maintenance	162,749	810	162,930	60,175	(181)	100%
	640 Sewer Repair Insurance	554,800	51,431	564,071	541,168	(9,271)	102%

**City of South Bend**  
**Monthly Department Financial Report**  
**REVENUE SUMMARY**  
**November 30, 2015**

Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
	641 Sewage Works Operations	35,338,567	3,065,361	33,118,572	30,691,139	2,219,995	94%
	642 Sewage Works Capital	5,398,000	3,451	8,034,147	4,016,464	(2,636,147)	149%
	643 Sewage Works Reserve Operations & Maint.	271,612	1,333	276,953	140,927	(5,341)	102%
	647 Sewer Bond 2007	-	-	-	3	-	0%
	649 Sewage Sinking	9,288,088	775,955	8,530,102	8,535,418	757,986	92%
	658 Sewer Bond 2010	-	-	0	6	(0)	0%
	659 Sewer Bond 2011	6,000	188	4,603	20,103	1,397	77%
	661 Sewer Bond 2012	40,000	5,322	92,361	57,537	(52,361)	231%
	664 2013A Cost of Issuance Fund	50	2	26	14	24	52%
	670 Century Center	3,819,265	224,824	3,279,066	3,686,810	540,199	86%
	671 Century Center Capital	500	86	724	304	(224)	145%
	672 Century Center Energy Conservation Debt Svc	50,000	4	50,028	-	(28)	100%
<b>Enterprise Total</b>		<b>93,175,829</b>	<b>7,095,077</b>	<b>87,784,559</b>	<b>75,740,653</b>	<b>5,391,270</b>	<b>94%</b>
<b>Internal Service</b>							
	222 Central Services	8,180,351	542,400	6,804,574	6,507,459	1,375,777	83%
	224 Central Services Capital	271,850	49	271,899	-	(49)	100%
	226 Liability Insurance	1,262,602	104,184	1,245,223	2,796,880	17,379	99%
	278 Take Home Vehicle Police	124,200	9,143	113,103	114,399	11,097	91%
	711 Self-Funded Employee Benefits	16,357,770	1,178,497	13,224,393	12,156,689	3,133,377	81%
	713 Unemployment Compensation	114,546	8,566	94,613	94,611	19,933	83%
<b>Internal Service Total</b>		<b>26,311,319</b>	<b>1,842,838</b>	<b>21,753,805</b>	<b>21,670,037</b>	<b>4,557,514</b>	<b>83%</b>
<b>Trust &amp; Agency</b>							
	701 Firefighters Pension	5,044,525	626	5,047,072	5,130,507	(2,547)	100%
	702 Police Pension	6,385,359	965	6,381,541	6,118,885	3,818	100%
	730 City Cemetery	150	10	164	112	(14)	109%
<b>Trust &amp; Agency Total</b>		<b>11,430,034</b>	<b>1,601</b>	<b>11,428,777</b>	<b>11,249,504</b>	<b>1,257</b>	<b>100%</b>
<b>City Funds Total</b>		<b>253,754,354</b>	<b>13,475,967</b>	<b>211,013,151</b>	<b>194,681,352</b>	<b>42,741,203</b>	<b>83%</b>
<b>Redevelopment Commission Controlled Funds</b>							
<b>Tax Increment Financing</b>							
	324 River West Development Area (Airport TIF)	25,182,246	39,877	16,909,713	7,824,855	8,272,533	67%
	420 Tax Incremental Financing (TIF) - Downtown	-	-	-	3,209,652	-	0%
	422 TIF - West Washington	429,800	496	202,990	306,473	226,810	47%
	425 Redevelopment Retail & Leighton Plaza	190,423	14,425	152,075	155,241	38,348	80%
	426 TIF - Central Medical Service Area	-	-	-	467,590	-	0%
	429 River East Development Area (NE Dev TIF)	3,829,653	2,610	2,876,641	818,815	953,012	75%
	430 TIF - Southside Development #1	2,435,750	1,903	1,326,865	1,280,619	1,108,885	54%
	435 TIF - Douglas Road	320,750	16	164,747	161,620	156,003	51%
	436 River East Residential (NE Res TIF)	2,815,000	-	1,876,143	1,385,807	938,857	67%
<b>Tax Increment Financing Total</b>		<b>35,203,622</b>	<b>59,326</b>	<b>23,509,173</b>	<b>15,610,671</b>	<b>11,694,449</b>	<b>67%</b>
<b>Redevelopment</b>							
	433 Redevelopment General	252	4	58	49	194	23%
	439 Certified Technology Park	33,904	962	73,457	1,340,049	(39,553)	217%
	454 Airport Urban Enterprise Zone	2,800	137	2,181	1,213	619	78%
	619 Blackthorn Operations	119,799	-	119,297	1,532,623	502	100%
<b>Redevelopment Total</b>		<b>156,755</b>	<b>1,103</b>	<b>194,993</b>	<b>2,873,933</b>	<b>(38,238)</b>	<b>124%</b>
<b>Debt Service</b>							
	315 Redevelopment Bond - Airport Taxable	5,000	376	5,988	3,344	(988)	120%
	317 Coveleski Debt Service Reserve	3,800	184	2,917	1,622	883	77%
	328 Redevelopment Bond - Palais Royale	13,000	629	10,006	5,587	2,994	77%
	432 TIF - Southside Development #3	36,500	1,917	43,063	28,580	(6,563)	118%
<b>Debt Service Total</b>		<b>58,300</b>	<b>3,107</b>	<b>61,975</b>	<b>39,132</b>	<b>(3,675)</b>	<b>106%</b>
<b>Redevelopment Commission Controlled Funds Total</b>		<b>35,418,677</b>	<b>63,536</b>	<b>23,766,141</b>	<b>18,523,736</b>	<b>11,652,536</b>	<b>67%</b>
<b>Grand Total</b>		<b>289,173,031</b>	<b>13,539,503</b>	<b>234,779,292</b>	<b>213,205,088</b>	<b>54,393,739</b>	<b>81%</b>

**City of South Bend  
Monthly Department Financial Report  
EXPENDITURE SUMMARY  
November 30, 2015**

Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>City Funds</b>							
<b>General Fund</b>							
101-0101 Mayor's Office	741,267	53,301	660,793	639,276	999	79,475	89%
101-0104 311 Call Center	486,733	31,582	419,312	396,606	1,290	66,131	86%
101-0201 City Clerk	431,573	33,707	322,810	306,993	10,577	98,186	77%
101-0301 Common Council	490,150	34,007	409,707	352,732	10,077	70,366	86%
101-0302 WNIIT Contract	43,000	-	43,000	-	-	-	100%
101-0401 Administration & Finance	2,008,924	140,141	1,605,434	1,805,786	17,087	386,403	81%
101-0404 Morris Performing Arts Center	1,093,132	69,116	894,627	842,249	39,998	158,507	85%
101-0405 Palais Royale	536,293	24,598	387,565	364,695	38,038	110,690	79%
101-0501 Legal Department	1,018,599	73,242	835,088	879,006	2,103	181,408	82%
101-0602 Engineering	1,058,933	62,863	851,720	937,969	62,374	144,838	86%
101-0801 Police Department	25,633,064	1,801,924	22,221,824	21,381,144	73,153	3,338,088	87%
101-0802 Communications Center	1,687,540	128,638	1,550,127	1,805,046	128,630	8,783	99%
101-0901 Fire Department	17,774,474	(44,742)	15,399,698	19,433,132	69,819	2,304,957	87%
101-1008 Human Rights	373,179	26,509	335,090	308,183	2,883	35,206	91%
101-1201 Code 2013	2,270	-	-	2,311	-	2,270	0%
101-0805 Police LOIT 2013	-	-	-	12,500	-	-	0%
101-1207 Animal Control 2013	-	-	-	612	-	-	0%
<b>General Fund Total</b>	<b>53,379,131</b>	<b>2,434,884</b>	<b>45,936,794</b>	<b>49,468,239</b>	<b>457,029</b>	<b>6,985,308</b>	<b>87%</b>
201 Parks & Recreation	11,063,995	663,598	9,719,916	10,688,949	143,915	1,200,165	89%
202 Motor Vehicle Highway	10,485,386	711,570	7,122,165	8,051,345	1,255,035	2,108,186	80%
203 Recreation Nonreverting	1,549,469	57,931	936,780	842,223	44,547	568,142	63%
209 Studebaker-Oliver Reverting Grants	630,000	12,991	101,129	-	471,211	57,660	91%
210 Economic Development State Grants	3,694,412	312	791,525	74,558	1,765,588	1,137,299	69%
211 Department of Community Investment (DCI)	2,661,730	187,297	2,184,761	2,020,829	42,985	433,984	84%
212 Dept of Community Investment Grants	6,547,968	56,539	2,556,408	4,181,650	3,908,825	82,735	99%
216 Police State Seizures	35,900	-	-	-	-	35,900	0%
217 Gift, Donation, Bequest	313,646	-	81,093	66,319	1,552	231,001	26%
218 Police Curfew Violations	1,000	-	-	-	-	1,000	0%
220 Law Enforcement Continuing Education	402,478	9,764	331,043	193,981	36,461	34,974	91%
227 Loss Recovery	5,237,243	434,137	4,816,918	1,825,763	308,532	111,793	98%
244 Emergency Phone System	-	-	-	169,692	-	-	0%
249 Public Safety LOIT	7,246,551	636,819	6,323,698	6,571,639	-	922,853	87%
251 Local Roads & Streets	2,336,221	185,913	1,201,026	555,375	1,087,966	47,229	98%
252 Excess Welfare Distribution	8	-	-	-	-	8	0%
258 Human Rights Federal Grant	249,057	10,819	190,818	192,819	2,513	55,726	78%
271 Eastrace Waterway	4,000	-	3,998	9,092	0	2	100%
273 Morris PAC / Palais Royale Marketing	18,974	-	6,664	11,079	1,755	10,555	44%
289 HAZMAT	31,530	-	21,542	697	-	9,988	68%
291 Indiana River Rescue	120,800	3,809	64,167	30,619	-	56,633	53%
292 Police Grants	105,145	8,538	23,835	185,965	62,697	18,613	82%
294 Regional Police Academy	23,750	1,006	20,648	17,756	-	3,102	87%
295 COPS MORE Grant	172,335	19,495	59,771	16,658	10,245	102,319	41%
299 Police Federal Drug Enforcement	248,960	-	164,079	103,804	6,964	77,917	69%
404 County Option Income Tax	15,660,371	2,154,670	11,279,207	7,969,894	1,184,172	3,196,991	80%
408 Economic Development Income Tax	10,133,749	942,240	9,704,390	9,839,184	183,065	246,294	98%
410 Urban Development Action Grant	438,203	-	146,068	-	-	292,136	33%
655 Project Releaf	528,358	33,457	493,869	133,956	-	34,489	93%
705 Police K-9 Unit	2,000	-	970	-	-	1,030	49%
<b>Special Revenue Total</b>	<b>79,943,239</b>	<b>6,130,906</b>	<b>58,346,488</b>	<b>53,753,844</b>	<b>10,518,028</b>	<b>11,078,723</b>	<b>86%</b>
313 Football Hall of Fame Debt Service	1,272,000	-	1,272,000	1,271,300	-	-	100%
<b>City Debt Service Total</b>	<b>1,272,000</b>	<b>-</b>	<b>1,272,000</b>	<b>1,271,300</b>	<b>-</b>	<b>-</b>	<b>100%</b>
377 Professional Sports Development	855,603	-	855,603	865,545	-	1	100%
403 Zoo Endowment	49,000	-	-	-	-	49,000	0%
405 Park Nonreverting Capital	192,933	-	65,812	165,684	11,333	115,787	40%

**City of South Bend**  
**Monthly Department Financial Report**  
**EXPENDITURE SUMMARY**  
**November 30, 2015**

Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget
406 Cumulative Capital Development	542,691	-	530,663	666,389	-	12,028	98%
407 Cumulative Capital Improvement	367,875	-	367,875	369,800	-	-	100%
412 Major Moves Construction	3,096,061	213,041	2,210,897	3,258,375	802,096	83,069	97%
416 Morris Performing Arts Center Capital	70,248	-	54,197	18,309	15,618	433	99%
434 Community Revitalization Enhancement District	650,000	-	7,794	20,975	-	642,206	1%
450 Palais Royale Historic Preservation	16,150	-	-	-	-	16,150	0%
677 Football Hall of Fame Capital	188,824	2,658	56,635	95,990	-	132,189	30%
<b>Capital Project Total</b>	<b>6,029,385</b>	<b>215,699</b>	<b>4,149,475</b>	<b>5,461,067</b>	<b>829,047</b>	<b>1,050,863</b>	<b>83%</b>
287 Emergency Medical Services Capital	750,000	-	300,738	-	363,611	85,651	89%
288 Emergency Medical Services Operating	6,855,366	1,702,276	5,291,770	5,241,584	48,732	1,514,864	78%
600 Consolidated Building Fund	4,205,401	261,865	2,993,228	2,836,645	392,358	819,814	81%
601 Parking Garages	1,806,712	50,180	905,287	647,388	510,713	390,712	78%
610 Solid Waste Operations	5,873,863	403,354	4,979,709	5,336,494	28,544	865,609	85%
611 Solid Waste Capital	752,811	196	648,780	862,403	-	104,031	86%
620 Water Works Operations	15,844,471	1,332,927	13,326,197	12,645,835	534,922	1,983,352	87%
622 Water Works Capital	838,893	-	262,273	386,827	162,797	413,824	51%
623 Water Works Bond Capital	183,230	-	183,082	611,746	-	148	100%
624 Water Works Customer Deposit	6,000	545	7,749	4,706	-	(1,749)	129%
625 Water Works Sinking	2,050,078	474	370,603	386,864	-	1,679,475	18%
626 Water Works Bond Reserve	14,500	2,374	11,185	-	-	3,315	77%
629 Water Works Reserve Operations & Maintenan	8,500	810	11,499	6,668	-	(2,999)	135%
640 Sewer Repair Insurance	545,703	51,858	413,126	401,888	52,498	80,079	85%
641 Sewage Works Operations	38,696,974	2,210,925	33,440,127	29,452,365	1,818,778	3,438,069	91%
642 Sewage Works Capital	9,571,710	176,129	2,481,639	3,978,100	5,567,045	1,523,025	84%
643 Sewage Works Reserve Operations & Maint.	15,000	1,333	18,893	10,963	-	(3,893)	126%
647 Sewer Bond 2007	-	-	0	1,143	-	(0)	0%
649 Sewage Sinking	9,283,609	1,484,231	3,076,893	7,324,332	-	6,206,716	33%
653 Sewage Debt Service Reserve	3,181,211	-	-	-	-	3,181,211	0%
658 Sewer Bond 2010	-	-	2	2,220	-	(2)	0%
659 Sewer Bond 2011	3,711,838	286,684	1,372,292	5,718,541	172,088	2,167,458	42%
661 Sewer Bond 2012	16,624,275	258,489	2,777,261	972,169	10,411,821	3,435,193	79%
670 Century Center	4,532,562	294,644	3,602,060	3,467,545	-	930,502	79%
671 Century Center Capital	605,656	78,879	417,400	339,363	-	188,256	69%
<b>Enterprise Total</b>	<b>125,958,363</b>	<b>8,598,173</b>	<b>76,891,794</b>	<b>80,635,790</b>	<b>20,063,908</b>	<b>29,002,662</b>	<b>77%</b>
222 Central Services	8,329,409	518,421	6,912,497	6,448,497	396,622	1,020,290	88%
224 Central Services Capital	271,850	-	61,658	-	37,582	172,611	37%
226 Liability Insurance	2,981,793	60,209	2,328,966	2,167,292	68,229	584,598	80%
278 Take Home Vehicle Police	71,100	-	1,086	60,580	-	70,014	2%
711 Self-Funded Employee Benefits	16,696,935	1,249,066	12,648,166	13,513,206	85,347	3,963,422	76%
713 Unemployment Compensation	226,796	1,952	69,114	120,665	11,000	146,682	35%
<b>Internal Service Total</b>	<b>28,577,883</b>	<b>1,829,648</b>	<b>22,021,486</b>	<b>22,310,240</b>	<b>598,780</b>	<b>5,957,617</b>	<b>79%</b>
701 Firefighters Pension	5,666,579	423,266	4,763,459	4,994,652	-	903,120	84%
702 Police Pension	6,832,235	536,078	5,827,365	6,174,176	-	1,004,870	85%
730 City Cemetery	20,000	-	-	8,658	-	20,000	0%
<b>Trust &amp; Agency Total</b>	<b>12,518,814</b>	<b>959,344</b>	<b>10,590,824</b>	<b>11,177,485</b>	-	<b>1,927,990</b>	<b>85%</b>
<b>City Funds Total</b>	<b>307,678,815</b>	<b>20,168,653</b>	<b>219,208,860</b>	<b>224,077,965</b>	<b>32,466,791</b>	<b>56,003,164</b>	<b>82%</b>
<b>Redevelopment Commission Controlled Funds</b>							
<b>Tax Increment Financing</b>							
324 River West Development Area (Airport TIF)	47,710,597	1,584,980	19,559,225	7,233,121	10,197,936	17,953,436	62%
420 Tax Incremental Financing (TIF) - Downtown	4,088,473	-	4,088,473	3,348,482	-	0	100%
422 TIF - West Washington	760,900	208	30,502	12	3,366	727,032	4%
425 Redevelopment Retail & Leighton Plaza	154,716	23,612	114,744	120,780	-	39,972	74%
426 TIF - Central Medical Service Area	2,294,533	-	2,294,533	1,796,073	-	0	100%
429 River East Development Area (NE Dev TIF)	7,239,524	1,130	255,647	24,468	183,085	6,800,792	6%
430 TIF - Southside Development #1	2,842,535	31,882	1,092,806	774,580	515,088	1,234,641	57%
435 TIF - Douglas Road	345,389	-	341,187	395,621	4,200	2	100%
436 River East Residential (NE Res TIF)	3,425,632	-	3,425,628	3,576,880	-	4	100%
<b>Tax Increment Financing Total</b>	<b>68,862,299</b>	<b>1,641,813</b>	<b>31,202,744</b>	<b>17,270,017</b>	<b>10,903,676</b>	<b>26,755,879</b>	<b>61%</b>
<b>Redevelopment</b>							
433 Redevelopment General	6,000	1,447	1,447	15,703	-	4,553	24%
439 Certified Technology Park	5,000,000	43,798	2,736,204	-	443,704	1,820,092	64%
619 Blackthorn Operations	201,649	-	201,228	1,489,745	-	421	100%
<b>Redevelopment Total</b>	<b>5,207,649</b>	<b>45,245</b>	<b>2,938,879</b>	<b>1,505,448</b>	<b>443,704</b>	<b>1,825,066</b>	<b>65%</b>
<b>Debt Service</b>							
315 Redevelopment Bond - Airport Taxable	5,000	376	5,389	3,344	-	(389)	108%
328 Redevelopment Bond - Palais Royale	6,000	629	9,004	5,587	-	(3,004)	150%
432 TIF - Southside Development #3	691,380	-	690,104	492,151	-	1,276	100%
<b>Debt Service Total</b>	<b>702,380</b>	<b>1,005</b>	<b>704,497</b>	<b>501,081</b>	-	<b>(2,117)</b>	<b>100%</b>
<b>Redevelopment Commission Controlled Funds Total</b>	<b>74,772,328</b>	<b>1,688,063</b>	<b>34,846,121</b>	<b>19,276,547</b>	<b>11,347,380</b>	<b>28,578,827</b>	<b>62%</b>
<b>Grand Total</b>	<b>382,451,143</b>	<b>21,856,716</b>	<b>254,054,981</b>	<b>243,354,511</b>	<b>43,814,171</b>	<b>84,581,991</b>	<b>78%</b>

## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Mayor's Office				Month	November	
Fund/Department Number	101-0101				Date Updated	12/11/2015	
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	740,567	53,301	660,630	633,292	-	79,937	89%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	50	-	90	30	-	(40)	180%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	50	-	50	164	-	(0)	100%
Other Income	600	-	23	5,789	-	577	4%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>741,267</b>	<b>53,301</b>	<b>660,793</b>	<b>639,276</b>	<b>-</b>	<b>80,474</b>	<b>89%</b>
<b>Expenditures</b>							
Personnel	669,877	50,850	611,060	572,211	-	58,817	91%
Supplies	12,413	754	10,039	19,045	985	1,389	89%
Services	56,739	1,697	38,146	45,232	14	18,579	67%
Debt Service	2,238	-	1,548	2,787	-	690	69%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>741,267</b>	<b>53,301</b>	<b>660,793</b>	<b>639,276</b>	<b>999</b>	<b>79,475</b>	<b>89%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(999)</b>	<b>999</b>	
<b>Cash Balance</b>	<b>-</b>						

<b>Staffing</b>			
Full Time	7.00	7.00	7.00
Part-Time /Seasonal/Temporary	2.00	1.00	1.00
<b>Total</b>	<b>9.00</b>	<b>8.00</b>	<b>8.00</b>

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

Expenditures are in line with budgeted expectations for 2015. Last year at this time, the Mayor's office received a one-time settlement fee (from AEP) in the amount of \$5789.49. This fee was related to the power outage that occurred earlier in the year.

**Explain Significant Spending on Capital Projects Below:**

There are no capital projects budgeted for 2015.

## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	311 Call Center			<b>Month</b>	November		
<b>Fund/Department Number</b>	101-0104			<b>Date Updated</b>	12/15/2015		
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	-	-	-	(27,409)	-	-	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	486,733	31,582	419,312	424,015	-	67,421	86%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>486,733</b>	<b>31,582</b>	<b>419,312</b>	<b>396,606</b>	<b>-</b>	<b>67,421</b>	<b>86%</b>
<b>Expenditures</b>							
Personnel	441,562	30,281	383,750	361,035	-	57,812	87%
Supplies	6,125	-	3,377	25,195	-	2,748	55%
Services	39,046	1,302	32,185	10,377	1,290	5,571	86%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>486,733</b>	<b>31,582</b>	<b>419,312</b>	<b>396,606</b>	<b>1,290</b>	<b>66,131</b>	<b>86%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,290)</b>	<b>1,290</b>	
<b>Cash Balance</b>							

<b>Staffing</b>			
Full Time	6.50	6.50	6.50
Part-Time /Seasonal/Temporary	1.00	-	-
<b>Total</b>	<b>7.50</b>	<b>6.50</b>	<b>6.50</b>

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

**Explain Significant Spending on Capital Projects Below:**

No capital expenditures budgeted in 2015.



## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	City Clerk				Month	November		
Fund/Department Number	101-0201				Date Updated	12/11/2015		
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget	
<b>Revenue</b>								
Property Taxes/Non-Dept Revenue	431,573	33,707	322,810	306,993	-	108,763	75%	
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%	
<b>Total Revenue</b>	<b>431,573</b>	<b>33,707</b>	<b>322,810</b>	<b>306,993</b>	<b>-</b>	<b>108,763</b>	<b>75%</b>	
<b>Expenditures</b>								
Personnel	339,442	23,787	280,415	261,507	-	59,027	83%	
Supplies	7,740	6,339	8,084	7,961	1,000	(1,344)	117%	
Services	70,991	3,581	34,311	37,525	9,577	27,103	62%	
Debt Service	-	-	-	-	-	-	0%	
Capital	13,400	-	-	-	-	13,400	0%	
Transfers Out	-	-	-	-	-	-	0%	
<b>Total Expenditures</b>	<b>431,573</b>	<b>33,707</b>	<b>322,810</b>	<b>306,993</b>	<b>10,577</b>	<b>98,186</b>	<b>77%</b>	
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(10,577)</b>	<b>10,577</b>		
<b>Cash Balance</b>								
<b>Staffing</b>								
Full Time	5.00	5.00	5.00					
Part-Time /Seasonal/Temporary	-	-	-					
<b>Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>					
<b>Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:</b>								
Expenditures are consistent with normal operating costs.								
<b>Explain Significant Spending on Capital Projects Below:</b>								
This year, a copier has been budgeted for capital expenditures.								

## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Common Council				Month	November	
Fund/Department Number	101-0301				Date Updated	12/11/2015	
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	481,484	33,976	409,159	352,054	-	72,325	85%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	8,466	31	348	677	-	8,118	4%
Other Income	200	-	200	-	-	-	100%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>490,150</b>	<b>34,007</b>	<b>409,707</b>	<b>352,732</b>	<b>-</b>	<b>80,443</b>	<b>84%</b>
<b>Expenditures</b>							
Personnel	243,742	18,002	197,916	184,151	2,883	42,944	82%
Supplies	4,706	72	2,242	614	89	2,375	50%
Services	241,702	15,934	209,550	167,966	7,105	25,048	90%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>490,150</b>	<b>34,007</b>	<b>409,707</b>	<b>352,732</b>	<b>10,077</b>	<b>70,366</b>	<b>86%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(10,077)</b>	<b>10,077</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>						

<b>Staffing</b>			
Full Time	9.00	9.00	9.00
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>

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

There are nine (9) Council Members. One member has declined to receive a salary. Expenditures higher than normal due to unforeseen legal expenses.

**Explain Significant Spending on Capital Projects Below:**

## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	WNIT Contract	<b>Month</b>	November
<b>Fund/Department Number</b>	101-0302	<b>Date Updated</b>	12/11/2015

  

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	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%
<b>Total Revenue</b>	<b>43,000</b>	<b>-</b>	<b>43,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	43,000	-	43,000	-	-	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>43,000</b>	<b>-</b>	<b>43,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Balance</b>							

  

<b>Staffing</b>						
Full Time	-	-	-	-	-	-
Part-Time /Seasonal/Temporary	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

  

**Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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 1 April and was paid 1 May.

  

**Explain Significant Spending on Capital Projects Below:**

## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Administration & Finance				Month	November	
Fund/Department Number	101-0401				Date Updated	12/15/2015	
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	2,008,324	139,529	1,604,266	1,801,334	-	404,058	80%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	600	612	1,168	4,452	-	(568)	195%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,008,924</b>	<b>140,141</b>	<b>1,605,434</b>	<b>1,805,786</b>	<b>-</b>	<b>403,490</b>	<b>80%</b>
<b>Expenditures</b>							
Personnel	1,796,651	114,466	1,452,778	1,567,758	-	343,873	81%
Supplies	38,109	2,042	27,143	28,985	4,058	6,908	82%
Services	168,992	23,633	121,342	206,472	13,029	34,621	80%
Debt Service	5,172	-	4,171	2,571	-	1,001	81%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,008,924</b>	<b>140,141</b>	<b>1,605,434</b>	<b>1,805,786</b>	<b>17,087</b>	<b>386,403</b>	<b>81%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(17,087)</b>	<b>17,087</b>	
<b>Cash Balance</b>							

<b>Staffing</b>			
Full Time	22.00	19.00	
Part-Time /Seasonal/Temporary	-	2.00	
<b>Total</b>	<b>22.00</b>	<b>21.00</b>	<b>-</b>

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

Transferred Chief Technology Officer to COIT for 2015 budget and added new HR Generalist position. Overall spending appears consistent with expectations. Full time excludes 3 IT/Innovation employees who are paid from COIT.

**Explain Significant Spending on Capital Projects Below:**

None

## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Morris Performing Arts Center			<b>Month</b>	November		
<b>Fund/Department Number</b>	101-0404			<b>Date Updated</b>	12/11/2015		
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	170,132	24,624	286,086	33,654	-	(115,954)	168%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	917,000	44,055	604,083	802,661	-	312,917	66%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	6,000	437	4,458	5,935	-	1,542	74%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,093,132</b>	<b>69,116</b>	<b>894,627</b>	<b>842,249</b>	<b>-</b>	<b>198,505</b>	<b>82%</b>
<b>Expenditures</b>							
Personnel	749,285	55,027	650,230	601,187	-	99,055	87%
Supplies	33,542	2,182	17,559	15,817	5,486	10,497	69%
Services	310,305	11,907	226,838	225,245	34,512	48,955	84%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,093,132</b>	<b>69,116</b>	<b>894,627</b>	<b>842,249</b>	<b>39,998</b>	<b>158,507</b>	<b>85%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(39,998)</b>	<b>39,998</b>	
<b>Cash Balance</b>	<b>-</b>						

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

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

**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.

## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Palais Royale				Month	November	
Fund/Department Number	101-0405		Date Updated	11/12/2015			
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	201,023	1,307	110,725	159,231	-	52,259	55%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	316,270	21,964	260,162	192,379	-	56,108	82%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	19,000	1,326	16,677	13,085	-	2,323	88%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>536,293</b>	<b>24,598</b>	<b>387,565</b>	<b>364,695</b>	<b>-</b>	<b>110,690</b>	<b>72%</b>
<b>Expenditures</b>							
Personnel	263,505	16,696	215,885	211,304	-	47,620	82%
Supplies	23,897	867	11,899	6,677	3,098	8,900	63%
Services	234,891	7,035	147,709	146,714	34,940	52,242	78%
Debt Service	-	-	-	-	-	-	0%
Capital	14,000	-	12,072	-	-	1,928	86%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>536,293</b>	<b>24,598</b>	<b>387,565</b>	<b>364,695</b>	<b>38,038</b>	<b>110,690</b>	<b>79%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(38,038)</b>	<b>-</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>						

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

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

**Explain Significant Spending on Capital Projects Below:**

A/V Upgrades (screen, projector, computer).  
Curtain replacement project (\$30,000.00) defer to 2016.

## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Legal Department</b>				<b>Month</b>	<b>November</b>	
<b>Fund/Department Number</b>	<b>101-0501</b>				<b>Date Updated</b>	<b>12/15/2015</b>	
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	965,099	55,123	777,076	872,039	-	188,023	81%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	3,000	-	-	1,581	-	3,000	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	50,500	18,119	58,013	5,386	-	(7,513)	115%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,018,599</b>	<b>73,242</b>	<b>835,088</b>	<b>879,006</b>	<b>-</b>	<b>183,511</b>	<b>82%</b>
<b>Expenditures</b>							
Personnel	948,013	68,742	786,021	840,455	-	161,992	83%
Supplies	6,832	310	5,046	2,852	528	1,258	82%
Services	62,454	3,872	42,751	34,746	1,575	18,128	71%
Debt Service	1,300	318	1,271	953	-	29	98%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,018,599</b>	<b>73,242</b>	<b>835,088</b>	<b>879,006</b>	<b>2,103</b>	<b>181,408</b>	<b>82%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,103)</b>	<b>2,103</b>	
<b>Cash Balance</b>							

<b>Staffing</b>		
Full Time	11.60	11.60
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>11.60</b>	<b>11.60</b>

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

The Other Income of \$50,000 is reimbursement for legal expenses from TIF funds which will be received in December 2015. Encumbrances are the reason the expenses appear higher for August 2015. The encumbrances relate to subscriptions paid monthly and debt services paid quarterly. Spending appears to be on track with budgeted figures.

**Explain Significant Spending on Capital Projects Below:**

## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Engineering				Month	November	
Fund/Department Number	101-0602				Date Updated	12/11/2015	
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	981,906	62,738	846,612	914,349	-	135,294	86%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	77,027	125	5,108	23,620	-	71,919	7%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,058,933</b>	<b>62,863</b>	<b>851,720</b>	<b>937,969</b>	<b>-</b>	<b>207,213</b>	<b>80%</b>
<b>Expenditures</b>							
Personnel	710,552	53,339	600,009	531,725	-	110,543	84%
Supplies	29,262	889	23,152	16,729	2,573	3,537	88%
Services	306,044	8,635	217,424	382,463	59,154	29,466	90%
Debt Service	13,075	-	11,135	7,053	648	1,292	90%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,058,933</b>	<b>62,863</b>	<b>851,720</b>	<b>937,969</b>	<b>62,374</b>	<b>144,838</b>	<b>86%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(62,374)</b>	<b>62,374</b>	
<b>Cash Balance</b>	<b>-</b>						

<b>Staffing</b>		
Full Time	7.90	8.35
Part-Time /Seasonal/Temporary	1.22	1.40
<b>Total</b>	<b>9.12</b>	<b>9.75</b>

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

\$59K in encumbrance for Services include \$39K for water system evaluation and \$20k for updating the City construction standards. Other income includes reimbursement from the River West (f/k/a Airport) TIF for 80% of the salary of a new engineer who began near the end of May.

**Explain Significant Spending on Capital Projects Below:**



## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Police Department</b>			<b>Month</b>	<b>November</b>		
<b>Fund/Department Number</b>	<b>101-0801</b>			<b>Date Updated</b>	<b>1217/15</b>		
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	25,077,864	1,764,275	21,935,092	21,041,535	-	3,142,772	87%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	24,316	-	-	0%
Charges for Services	200,000	-	759	200	-	199,241	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	7,500	-	-	-	-	7,500	0%
Other Income	347,700	37,649	285,972	315,092	-	61,728	82%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>25,633,064</b>	<b>1,801,924</b>	<b>22,221,824</b>	<b>21,381,144</b>	<b>-</b>	<b>3,411,240</b>	<b>87%</b>
<b>Expenditures</b>							
Personnel	22,659,224	1,660,092	19,773,457	17,949,144	-	2,885,767	87%
Supplies	499,279	20,195	356,031	564,962	43,967	99,282	80%
Services	2,466,561	121,200	2,086,463	2,797,519	29,186	350,912	86%
Debt Service	8,000	436	5,873	4,360	-	2,127	73%
Capital	-	-	-	65,158	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>25,633,064</b>	<b>1,801,924</b>	<b>22,221,824</b>	<b>21,381,144</b>	<b>73,153</b>	<b>3,338,088</b>	<b>87%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(73,153)</b>	<b>73,153</b>	
<b>Cash Balance</b>	<b>-</b>						

<b>Staffing</b>			
Full Time	263.00	256.00	256.00
Part-Time /Seasonal/Temporary	60.00	25.00	25.00
<b>Total</b>	<b>323.00</b>	<b>281.00</b>	<b>281.00</b>

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

This fund includes the expenditures for 217 of the 260 budgeted Police officers and 106 civilian staff. Fund 249 contains the funding for 43 of the 260 Police officers that are funded by the LOIT. The 2015 Personnel Expenditure exceeds the prior year amount due to the increase in Police salaries, transfer of five officer's salaries from the LOIT to the General Fund and the transfer of eight Front Desk Staff from the Communications Budget to the Police Budget in 2015.

**Explain Significant Spending on Capital Projects Below:**

## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Communications Center				Month	November		
Fund/Department Number	101-0802				Date Updated	12/17/2015		
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget	
<b>Revenue</b>								
Property Taxes/Non-Dept Revenue	1,687,540	128,638	1,550,127	1,805,046	-	137,413	92%	
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%	
<b>Total Revenue</b>	<b>1,687,540</b>	<b>128,638</b>	<b>1,550,127</b>	<b>1,805,046</b>	<b>-</b>	<b>137,413</b>	<b>92%</b>	
<b>Expenditures</b>								
Personnel	143,972	8	135,197	1,794,325	-	8,775	94%	
Supplies	-	-	-	1,362	-	-	0%	
Services	1,543,568	128,630	1,414,930	9,359	128,630	8	100%	
Debt Service	-	-	-	-	-	-	0%	
Capital	-	-	-	-	-	-	0%	
Transfers Out	-	-	-	-	-	-	0%	
<b>Total Expenditures</b>	<b>1,687,540</b>	<b>128,638</b>	<b>1,550,127</b>	<b>1,805,046</b>	<b>128,630</b>	<b>8,783</b>	<b>99%</b>	
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(128,630)</b>	<b>128,630</b>		
<b>Cash Balance</b>								

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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 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 of \$1,543,568 is the annual amount that the County will charge SBPD as a participant in using the PSAP.

**Explain Significant Spending on Capital Projects Below:**

## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Fire Department				Month	November			
Fund/Department Number	101-0901				Date Updated	12/16/2015			
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget		
<b>Revenue</b>									
Property Taxes/Non-Dept Revenue	17,636,174	(45,665)	15,389,638	17,956,018		2,246,536	87%		
Local Income Taxes	-	-	-	-	-	-	0%		
Other Taxes	-	-	-	-	-	-	0%		
Grants/Intergovernmental	-	-	-	-	-	-	0%		
Charges for Services	131,000	278	961	473,908	-	130,039	1%		
Interest Earnings	-	-	-	-	-	-	0%		
Bond Proceeds	-	-	-	-	-	-	0%		
Donations	-	-	-	-	-	-	0%		
Other Income	7,300	644	9,099	3,206	-	(1,799)	125%		
Transfers In	-	-	-	1,000,000	-	-	0%		
<b>Total Revenue</b>	<b>17,774,474</b>	<b>(44,742)</b>	<b>15,399,698</b>	<b>19,433,132</b>	<b>-</b>	<b>2,374,776</b>	<b>87%</b>		
<b>Expenditures</b>									
Personnel	15,737,086	(84,693)	14,127,522	17,588,700	3,492	1,606,073	90%		
Supplies	320,618	40,874	148,607	321,072	44,818	127,193	60%		
Services	1,216,770	(923)	1,123,570	1,523,360	21,509	71,691	94%		
Debt Service	-	-	-	-	-	-	0%		
Capital	-	-	-	-	-	-	0%		
Transfers Out	500,000	-	-	-	-	500,000	0%		
<b>Total Expenditures</b>	<b>17,774,474</b>	<b>(44,742)</b>	<b>15,399,698</b>	<b>19,433,132</b>	<b>69,819</b>	<b>2,304,957</b>	<b>87%</b>		
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(69,819)</b>	<b>69,819</b>			
<b>Cash Balance</b>									

<b>Staffing</b>		
Full Time	170.00	170.00
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>170.00</b>	<b>170.00</b>

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

The South Bend Fire Department is budgeted to have 251 sworn firefighters and 7 civilian full time employees. 37 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 Capital Fund 287 to capture revenue generated by ambulance calls. All capital projects relating to the Fire Department operations are run through that fund. For that reason, you will not see expenses related to purchasing fire apparatus, or capital improvements to buildings in the General Fund.

## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Human Rights				Month	November		
Fund/Department Number	101-1008				Date Updated	12/11/2015		
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget	
<b>Revenue</b>								
Property Taxes/Non-Dept Revenue	373,179	26,509	335,090	308,183	-	38,089	90%	
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%	
<b>Total Revenue</b>	<b>373,179</b>	<b>26,509</b>	<b>335,090</b>	<b>308,183</b>	<b>-</b>	<b>38,089</b>	<b>90%</b>	
<b>Expenditures</b>								
Personnel	286,475	21,758	262,210	246,374	-	24,265	92%	
Supplies	2,010	39	916	1,322	400	694	65%	
Services	73,492	4,712	61,557	60,487	2,483	9,452	87%	
Debt Service	-	-	-	-	-	-	0%	
Capital	11,202	-	10,407	-	-	795	93%	
Transfers Out	-	-	-	-	-	-	0%	
<b>Total Expenditures</b>	<b>373,179</b>	<b>26,509</b>	<b>335,090</b>	<b>308,183</b>	<b>2,883</b>	<b>35,206</b>	<b>91%</b>	
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,883)</b>	<b>2,883</b>		
<b>Cash Balance</b>								

<b>Staffing</b>			
Full Time	4.00	4.00	4.00
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

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

Expenditures are consistent with normal operating costs.

**Explain Significant Spending on Capital Projects Below:**

Human Rights had money encumbered from last year for a copier. Purchase was made in January.

## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Rainy Day				Month	November		
Fund/Department Number	102				Date Updated	12/11/2015		
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget	
<b>Revenue</b>								
Property Taxes	-	-	-	-	-	-	0%	
Local Income Taxes	-	-	-	-	-	-	0%	
Other Taxes	-	-	-	-	-	-	0%	
Grants/Intergovernmental	-	-	-	-	-	-	0%	
Charges for Services	-	-	-	-	-	-	0%	
Interest Earnings	34,680	3,148	49,933	27,770	-	(15,253)	144%	
Bond Proceeds	-	-	-	-	-	-	0%	
Donations	-	-	-	-	-	-	0%	
Other Income	-	-	-	-	-	-	0%	
Transfers In	-	-	-	-	-	-	0%	
<b>Total Revenue</b>	<b>34,680</b>	<b>3,148</b>	<b>49,933</b>	<b>27,770</b>	<b>-</b>	<b>(15,253)</b>	<b>144%</b>	
<b>Expenditures</b>								
Personnel	-	-	-	-	-	-	0%	
Supplies	-	-	-	-	-	-	0%	
Services	-	-	-	-	-	-	0%	
Debt Service	-	-	-	-	-	-	0%	
Capital	-	-	-	-	-	-	0%	
Transfers Out	-	-	-	-	-	-	0%	
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>Net</b>	<b>34,680</b>	<b>3,148</b>	<b>49,933</b>	<b>27,770</b>	<b>-</b>	<b>(15,253)</b>		
<b>Cash Balance</b>			<b>8,692,121</b>	<b>8,645,475</b>				

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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

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

**Explain Significant Spending on Capital Projects Below:**

N/A

## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Excess Levy</b>			<b>Month</b>	<b>October</b>		
<b>Fund/Department Number</b>	103			<b>Date Updated</b>	11/12/2015		
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	20	2	17	-	-	3	83%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>20</b>	<b>2</b>	<b>17</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>83%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>20</b>	<b>2</b>	<b>17</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>83%</b>
<b>Cash Balance</b>	<b>3,664</b>			<b>-</b>			

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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

## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Parks & Recreation				Month	November		
Fund/Department Number	201				Date Updated	12/17/2015		
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget	
<b>Revenue</b>								
Property Taxes	7,340,000	-	4,549,126	4,021,603	-	2,790,874	62%	
Local Income Taxes	-	-	-	-	-	-	0%	
Other Taxes	1,510,875	73,736	1,138,446	993,050	-	372,429	75%	
Grants/Intergovernmental	-	-	-	-	-	-	0%	
Charges for Services	2,025,640	48,230	1,729,596	1,836,948	-	296,044	85%	
Interest Earnings	10,000	13,237	28,345	9,614	-	(18,345)	283%	
Bond Proceeds	-	-	-	-	-	-	0%	
Donations	-	-	-	-	-	-	0%	
Other Income	144,200	25,234	174,087	134,264	-	(29,887)	121%	
Transfers In	-	-	-	-	-	-	0%	
<b>Total Revenue</b>	<b>11,030,715</b>	<b>160,438</b>	<b>7,619,600</b>	<b>6,995,478</b>	<b>-</b>	<b>3,411,115</b>	<b>69%</b>	
<b>Expenditures</b>								
Personnel	7,105,699	490,832	6,208,165	6,349,742	1,719	895,815	87%	
Supplies	1,109,836	55,944	919,616	1,132,253	95,115	95,106	91%	
Services	2,443,703	115,262	2,343,242	2,854,714	47,081	53,380	98%	
Debt Service	309,257	1,560	248,893	264,373	-	60,364	80%	
Capital	-	-	-	87,867	-	-	0%	
Transfers Out	95,500	-	-	-	-	95,500	0%	
<b>Total Expenditures</b>	<b>11,063,995</b>	<b>663,598</b>	<b>9,719,916</b>	<b>10,688,949</b>	<b>143,915</b>	<b>1,200,165</b>	<b>89%</b>	
<b>Net</b>	<b>(33,280)</b>	<b>(503,160)</b>	<b>(2,100,316)</b>	<b>(3,693,470)</b>	<b>(143,915)</b>	<b>2,210,951</b>		
<b>Cash Balance</b>			<b>1,399,403</b>	<b>563,300</b>				

<b>Staffing</b>			
Full Time	90.00	89.00	89.00
Part-Time /Seasonal/Temporary	na	118.00	97.00
<b>Total</b>	<b>90.00</b>	<b>207.00</b>	<b>186.00</b>

**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 no capital budget in fund 201. A \$5.6 million bond has been approved and funding was received in the second quarter of 2015.

## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Motor Vehicle Highway				Month	November	
Fund/Department Number	202				Date Updated	12/16/2015	
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	5,697,000	614,706	5,380,032	5,053,777	-	316,968	94%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	265,000	10,261	240,244	306,873	-	24,756	91%
Interest Earnings	9,500	2,101	26,007	11,430	-	(16,507)	274%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	27,300	5,391	45,055	94,229	-	(17,755)	165%
Transfers In	3,703,000	-	3,703,000	2,966,582	-	-	100%
<b>Total Revenue</b>	<b>9,701,800</b>	<b>632,459</b>	<b>9,394,337</b>	<b>8,432,890</b>	<b>-</b>	<b>307,463</b>	<b>97%</b>
<b>Expenditures</b>							
Personnel	4,314,548	279,604	3,258,286	3,445,590	-	1,056,262	76%
Supplies	2,789,854	163,067	1,621,570	2,188,529	507,133	661,151	76%
Services	2,853,520	216,047	1,825,466	2,028,287	708,445	319,610	89%
Debt Service	448,006	52,851	377,386	254,908	-	70,621	84%
Capital	79,458	-	39,458	134,030	39,458	542	99%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>10,485,386</b>	<b>711,570</b>	<b>7,122,165</b>	<b>8,051,345</b>	<b>1,255,035</b>	<b>2,108,186</b>	<b>80%</b>
<b>Net</b>	<b>(783,586)</b>	<b>(79,111)</b>	<b>2,272,172</b>	<b>381,546</b>	<b>(1,255,035)</b>	<b>(1,800,723)</b>	
<b>Cash Balance</b>			<b>6,148,336</b>	<b>4,070,688</b>			

<b>Staffing</b>		
Full Time	52.65	44.35
Part-Time /Seasonal/Temporary	4.98	2.24
<b>Total</b>	<b>57.63</b>	<b>46.59</b>

**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:**



## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Recreation Nonreverting				Month	November		
Fund/Department Number	203				Date Updated	12/10/2015		
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget	
<b>Revenue</b>								
Property Taxes	-	-	-	-	-	-	0%	
Local Income Taxes	-	-	-	-	-	-	0%	
Other Taxes	-	-	-	-	-	-	0%	
Grants/Intergovernmental	-	-	-	-	-	-	0%	
Charges for Services	1,530,935	52,828	900,413	803,067	-	630,522	59%	
Interest Earnings	3,000	308	4,990	2,730	-	(1,990)	166%	
Bond Proceeds	-	-	-	-	-	-	0%	
Donations	-	-	-	-	-	-	0%	
Other Income	45,000	11	58,416	69,600	-	(13,416)	130%	
Transfers In	-	-	-	-	-	-	0%	
<b>Total Revenue</b>	<b>1,578,935</b>	<b>53,147</b>	<b>963,819</b>	<b>875,398</b>	<b>-</b>	<b>615,116</b>	<b>61%</b>	
<b>Expenditures</b>								
Personnel	737,842	38,902	464,263	434,450	-	273,579	63%	
Supplies	289,470	7,128	230,347	176,620	32,541	26,582	91%	
Services	522,157	11,901	238,620	231,152	12,006	271,531	48%	
Debt Service	-	-	-	-	-	-	0%	
Capital	-	-	-	-	-	-	0%	
Transfers Out	-	-	3,550	-	-	(3,550)	0%	
<b>Total Expenditures</b>	<b>1,549,469</b>	<b>57,931</b>	<b>936,780</b>	<b>842,223</b>	<b>44,547</b>	<b>568,142</b>	<b>63%</b>	
<b>Net</b>	<b>29,466</b>	<b>(4,784)</b>	<b>27,039</b>	<b>33,175</b>	<b>(44,547)</b>	<b>46,974</b>		
<b>Cash Balance</b>			<b>840,951</b>	<b>811,424</b>				

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

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

## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Studebaker-Oliver Reverting Grants				Month	November		
Fund/Department Number	209				Date Updated	12/16/2015		
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget	
<b>Revenue</b>								
Property Taxes	-	-	-	-	-	-	0%	
Local Income Taxes	-	-	-	-	-	-	0%	
Other Taxes	-	-	-	-	-	-	0%	
Grants/Intergovernmental	640,000	12,991	106,593	-	-	533,407	17%	
Charges for Services	-	-	-	-	-	-	0%	
Interest Earnings	7,000	398	6,326	3,491	-	674	90%	
Bond Proceeds	-	-	-	-	-	-	0%	
Donations	-	-	-	-	-	-	0%	
Other Income	-	-	-	-	-	-	0%	
Transfers In	-	-	-	-	-	-	0%	
<b>Total Revenue</b>	<b>647,000</b>	<b>13,389</b>	<b>112,919</b>	<b>3,491</b>	<b>-</b>	<b>534,081</b>	<b>17%</b>	
<b>Expenditures</b>								
Personnel	-	-	-	-	-	-	0%	
Supplies	-	-	-	-	-	-	0%	
Services	630,000	12,991	101,129	-	471,211	57,660	91%	
Debt Service	-	-	-	-	-	-	0%	
Capital	-	-	-	-	-	-	0%	
Transfers Out	-	-	-	-	-	-	0%	
<b>Total Expenditures</b>	<b>630,000</b>	<b>12,991</b>	<b>101,129</b>	<b>-</b>	<b>471,211</b>	<b>57,660</b>	<b>91%</b>	
<b>Net</b>	<b>17,000</b>	<b>398</b>	<b>11,791</b>	<b>3,491</b>	<b>(471,211)</b>	<b>476,420</b>		
<b>Cash Balance</b>			<b>1,098,256</b>	<b>1,086,878</b>				

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

The \$640,000 represents a Brownfield Assessment Grant awarded by EPA for use in South Bend, Mishawaka and St. Joseph County. Consultant work proceeding.

**Explain Significant Spending on Capital Projects Below:**

## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Economic Development State Grants				Month	November	
Fund/Department Number	210				Date Updated	12/16/2015	
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	3,600,000	-	800,000	-	-	2,800,000	22%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	13,544	3,101	10,726	11,677	-	2,818	79%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	59,966	15,047	45,555	43,487	-	14,411	76%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>3,673,510</b>	<b>18,148</b>	<b>856,281</b>	<b>55,164</b>	<b>-</b>	<b>2,817,229</b>	<b>23%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,622,400	312	201,567	20,550	770,324	650,509	60%
Debt Service	72,012	-	54,008	54,008	-	18,004	75%
Capital	2,000,000	-	535,950	-	995,264	468,786	77%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,694,412</b>	<b>312</b>	<b>791,525</b>	<b>74,558</b>	<b>1,765,588</b>	<b>1,137,299</b>	<b>69%</b>
<b>Net</b>	<b>(20,902)</b>	<b>17,837</b>	<b>64,756</b>	<b>(19,394)</b>	<b>(1,765,588)</b>	<b>1,679,930</b>	
<b>Cash Balance</b>			<b>394,188</b>	<b>329,556</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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

No significant issues. We received a grant from the IDGF in 2014 in the amount of \$2,000,000 to be used for Ignition Park Infrastructure. \$1,600,000 of this grant remains. An additional \$2,000,000 state grant has been awarded for the ND Turbo Project.

**Explain Significant Spending on Capital Projects Below:**

Capital expenditures shown here are for the ND Turbo Project.

## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Department of Community Investment (DCI)</b>			<b>Month</b>	<b>November</b>		
<b>Fund/Department Number</b>	<b>211</b>			<b>Date Updated</b>	<b>12/16/2015</b>		
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	243,000	1,400	248,568	302,025	-	(5,568)	102%
Grants/Intergovernmental	416,787	-	257,933	347,467	-	158,854	62%
Charges for Services	2,000	-	430	365	-	1,570	22%
Interest Earnings	8,500	422	6,054	2,990	-	2,446	71%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,500	-	2,480	5,727	-	20	99%
Transfers In	1,967,638	-	1,967,638	1,688,959	-	-	100%
<b>Total Revenue</b>	<b>2,640,425</b>	<b>1,822</b>	<b>2,483,102</b>	<b>2,347,533</b>	<b>-</b>	<b>157,323</b>	<b>94%</b>
<b>Expenditures</b>							
Personnel	2,120,943	147,387	1,762,217	1,749,611	-	358,726	83%
Supplies	35,753	1,024	24,900	28,878	1,911	8,943	75%
Services	505,034	38,886	397,645	242,340	41,074	66,315	87%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,661,730</b>	<b>187,297</b>	<b>2,184,761</b>	<b>2,020,829</b>	<b>42,985</b>	<b>433,984</b>	<b>84%</b>
<b>Net</b>	<b>(21,305)</b>	<b>(185,475)</b>	<b>298,341</b>	<b>326,703</b>	<b>(42,985)</b>	<b>(276,662)</b>	
<b>Cash Balance</b>			<b>1,372,559</b>	<b>1,234,018</b>			

<b>Staffing</b>			
Full Time	25.00	24.00	24.00
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>25.00</b>	<b>24.00</b>	<b>24.00</b>

**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 vacated in August. In the process of finding a replacement, though likely won't be finalized until October.

**Explain Significant Spending on Capital Projects Below:**

## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Dept of Community Investment Grants</b>			<b>Month</b>	<b>November</b>		
<b>Fund/Department Number</b>	<b>212</b>			<b>Date Updated</b>	<b>12/16/2015</b>		
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	5,525,000	183,035	2,114,069	3,696,647	-	3,410,931	38%
Charges for Services	1,000	50	494	824	-	506	49%
Interest Earnings	2,000	198	1,789	1,927	-	211	89%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	362,000	1,266	262,954	530,970	-	99,046	73%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,890,000</b>	<b>184,550</b>	<b>2,379,306</b>	<b>4,230,367</b>	<b>-</b>	<b>3,510,694</b>	<b>40%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	180,000	-	180,000	-	-	-	100%
Capital	-	-	-	-	-	-	0%
Grants	6,367,968	56,539	2,376,408	4,181,650	3,908,825	82,735	99%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>6,547,968</b>	<b>56,539</b>	<b>2,556,408</b>	<b>4,181,650</b>	<b>3,908,825</b>	<b>82,735</b>	<b>99%</b>
<b>Net</b>	<b>(657,968)</b>	<b>128,010</b>	<b>(177,102)</b>	<b>48,718</b>	<b>(3,908,825)</b>	<b>3,427,959</b>	
<b>Cash Balance</b>			<b>612,918</b>	<b>639,592</b>			

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

This fund covers multiple federal grants. 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.

**Explain Significant Spending on Capital Projects Below:**

## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Police State Seizures</b>			<b>Month</b>	<b>November</b>		
<b>Fund/Department Number</b>	<b>216</b>			<b>Date Updated</b>	<b>12/17/2015</b>		
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	35,000	-	14,314	28,309	-	20,686	41%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	450	73	1,104	529	-	(654)	245%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	600	-	-	-	-	600	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>36,050</b>	<b>73</b>	<b>15,418</b>	<b>28,838</b>	<b>-</b>	<b>20,632</b>	<b>43%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	35,900	-	-	-	-	35,900	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>35,900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,900</b>	<b>0%</b>
<b>Net</b>	<b>150</b>	<b>73</b>	<b>15,418</b>	<b>28,838</b>	<b>-</b>	<b>(15,268)</b>	
<b>Cash Balance</b>			<b>202,850</b>	<b>187,505</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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

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

**Explain Significant Spending on Capital Projects Below:**

## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Gift, Donation, Bequest	Month	November				
Fund/Department Number	217	Date Updated	12/11/2015				
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	800	23	509	426	-	291	64%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	398,000	454	6,667	171,113	-	391,333	2%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>398,800</b>	<b>477</b>	<b>7,176</b>	<b>171,539</b>	<b>-</b>	<b>391,624</b>	<b>2%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	1,552	-	-	13,736	1,552	0	100%
Services	297,094	-	81,093	52,583	-	216,001	27%
Debt Service	-	-	-	-	-	-	0%
Capital	15,000	-	-	-	-	15,000	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>313,646</b>	<b>-</b>	<b>81,093</b>	<b>66,319</b>	<b>1,552</b>	<b>231,001</b>	<b>26%</b>
<b>Net</b>	<b>85,154</b>	<b>477</b>	<b>(73,917)</b>	<b>105,220</b>	<b>(1,552)</b>	<b>160,623</b>	
<b>Cash Balance</b>			<b>64,021</b>	<b>179,954</b>			

### Staffing

Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

The Gift, Donation, and Bequest fund may be used by all City departments but, normally, the majority of donations are for Animal Care and Control and Community Investment (e.g. bicycle signs). In 2015, the second half of a grant for V&A housing in the amount of \$216,000 is expected and will be used to remediate or demolish qualifying structures. There is also \$175,000 expected from a DCI grant. The likelihood of receiving either of these monies during the remainder of 2015 is unknown at this time.

### Explain Significant Spending on Capital Projects Below:

None

## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Police Curfew Violations				Month	November	
Fund/Department Number	218				Date Updated	12/17/2015	
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,000	38	150	350	-	850	15%
Interest Earnings	25	4	70	38	-	(45)	280%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,025</b>	<b>42</b>	<b>220</b>	<b>388</b>	<b>-</b>	<b>805</b>	<b>21%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,000	-	-	-	-	1,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>0%</b>
<b>Net</b>	<b>25</b>	<b>42</b>	<b>220</b>	<b>388</b>	<b>-</b>	<b>(195)</b>	
<b>Cash Balance</b>			<b>12,225</b>	<b>11,935</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**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:**



## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Law Enforcement Continuing Education				Month	November	
Fund/Department Number	220				Date Updated	12/17/2015	
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	50,000	-	49,119	10,000	-	881	98%
Charges for Services	182,000	16,214	203,585	161,312	-	(21,585)	112%
Interest Earnings	3,000	327	5,546	3,201	-	(2,546)	185%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,000	25	1,245	560	-	755	62%
Other Income	33,000	785	16,469	16,626	-	16,531	50%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>270,000</b>	<b>17,351</b>	<b>275,964</b>	<b>191,699</b>	<b>-</b>	<b>(5,964)</b>	<b>102%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	172,478	2,009	117,655	37,370	36,461	18,362	89%
Services	230,000	7,755	213,388	142,664	-	16,612	93%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	13,947	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>402,478</b>	<b>9,764</b>	<b>331,043</b>	<b>193,981</b>	<b>36,461</b>	<b>34,974</b>	<b>91%</b>
<b>Net</b>	<b>(132,478)</b>	<b>7,587</b>	<b>(55,079)</b>	<b>(2,282)</b>	<b>(36,461)</b>	<b>(40,938)</b>	
<b>Cash Balance</b>			<b>906,352</b>	<b>978,944</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**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. Supplies expenditures exceeds 2014 due to the transfer of operating supply expenditures from the General Fund. The increase in Services expenditures over 2014 is due to increased training in 2015.

**Explain Significant Spending on Capital Projects Below:**

## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Loss Recovery				Month	November		
Fund/Department Number	227				Date Updated	12/11/2015		
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget	
<b>Revenue</b>								
Property Taxes	-	-	-	-	-	-	0%	
Local Income Taxes	-	-	-	-	-	-	0%	
Other Taxes	-	-	-	-	-	-	0%	
Grants/Intergovernmental	-	-	-	-	-	-	0%	
Charges for Services	-	-	-	-	-	-	0%	
Interest Earnings	30,000	661	23,346	24,479	-	6,654	78%	
Bond Proceeds	-	-	-	-	-	-	0%	
Donations	-	-	-	-	-	-	0%	
Other Income	30,500	-	30,500	-	-	-	100%	
Transfers In	-	-	-	-	-	-	0%	
<b>Total Revenue</b>	<b>60,500</b>	<b>661</b>	<b>53,846</b>	<b>24,479</b>	<b>-</b>	<b>6,654</b>	<b>89%</b>	
<b>Expenditures</b>								
Personnel	-	-	-	-	-	-	0%	
Supplies	67,500	-	72,461	-	-	(4,961)	107%	
Services	3,280,635	434,137	2,987,560	1,659,995	104,351	188,724	94%	
Debt Service	-	-	-	-	-	-	0%	
Capital	1,889,108	-	1,756,897	165,768	204,181	(71,970)	104%	
Transfers Out	-	-	-	-	-	-	0%	
<b>Total Expenditures</b>	<b>5,237,243</b>	<b>434,137</b>	<b>4,816,918</b>	<b>1,825,763</b>	<b>308,532</b>	<b>111,793</b>	<b>98%</b>	
<b>Net</b>	<b>(5,176,743)</b>	<b>(433,476)</b>	<b>(4,763,072)</b>	<b>(1,801,284)</b>	<b>(308,532)</b>	<b>(105,139)</b>		
<b>Cash Balance</b>			<b>1,100,820</b>	<b>6,134,749</b>				

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

Of the \$3.28 million budgeted for Services, \$101K remains encumbered for the vacant and abandoned housing initiative. The Other Income is revenue from the Light Up South Bend program, where residents pay \$250 of the cost toward installation of Lampposts in their front yards. The extra \$500 in revenue is offset by a \$500 return as two homeowners weren't able to participate in the program and had their contributions returned to them. In August an additional \$12,150 was added to the purchase order for the yard lamppost program without a corresponding adjustment to the budget. This will be corrected in December.

**Explain Significant Spending on Capital Projects Below:**

\$1.889 million has been budgeted in 2015 for the Smart Streets initiative. As of November, all Capital encumbrances are for the Lincolnway West Corridors project. In September, change orders were approved to contracts for Martell Electric, Rieth-Riley Construction and Fuerbringer Landscaping in the amount of \$77,970 without a corresponding appropriation. This will be corrected in December.

## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Emergency Phone System			<b>Month</b>	November		
<b>Fund/Department Number</b>	244			<b>Date Updated</b>	12/14/2015		
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	215,000	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	20	-	19	-	-	1	97%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>20</b>	<b>-</b>	<b>19</b>	<b>215,000</b>	<b>-</b>	<b>1</b>	<b>97%</b>
<b>Expenditures</b>							
Personnel	-	-	-	169,692	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>169,692</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>20</b>	<b>-</b>	<b>19</b>	<b>45,308</b>	<b>-</b>	<b>1</b>	<b>97%</b>
<b>Cash Balance</b>			<b>33,671</b>	<b>45,308</b>			

<b>Staffing</b>			
Full Time	3.00	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>3.00</b>	<b>-</b>	<b>-</b>

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

This fund was set up per requirement by the State Board Of Accounts (SBOA) to cover the cost of 911 Police Communication personnel costs covered by a State Grant. This fund will be closed in 2015 with the advent of the county-wide PSAP system.

**Explain Significant Spending on Capital Projects Below:**

None. No capital is purchased from this fund.

## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Public Safety LOIT				Month	November	
Fund/Department Number	249				Date Updated	12/14/2015	
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	6,466,190	538,849	5,927,341	5,848,360	-	538,849	92%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	6,000	276	5,426	5,006	-	574	90%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	50	-	13	-	-	37	27%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>6,472,240</b>	<b>539,125</b>	<b>5,932,780</b>	<b>5,853,366</b>	<b>-</b>	<b>539,460</b>	<b>92%</b>
<b>Expenditures</b>							
Personnel	7,246,551	636,819	6,323,698	6,571,639	-	922,853	87%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>7,246,551</b>	<b>636,819</b>	<b>6,323,698</b>	<b>6,571,639</b>	<b>-</b>	<b>922,853</b>	<b>87%</b>
<b>Net</b>	<b>(774,311)</b>	<b>(97,693)</b>	<b>(390,918)</b>	<b>(718,272)</b>	<b>-</b>	<b>(383,393)</b>	
<b>Cash Balance</b>			<b>899,506</b>	<b>1,313,922</b>			

<b>Staffing</b>			
Full Time	80.00		
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>80.00</b>	<b>-</b>	<b>-</b>

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

This fund will cover the costs of salaries and fringes for 43 police officers and 37 firefighters in 2015.

**Explain Significant Spending on Capital Projects Below:**

None. No capital equipment is purchased from this fund.

## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Local Roads & Streets				Month	November		
Fund/Department Number	251				Date Updated	12/14/2015		
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget	
<b>Revenue</b>								
Property Taxes	-	-	-	-	-	-	0%	
Local Income Taxes	-	-	-	-	-	-	0%	
Other Taxes	1,045,000	90,121	952,738	927,272	-	92,262	91%	
Grants/Intergovernmental	-	-	-	-	-	-	0%	
Charges for Services	-	-	-	-	-	-	0%	
Interest Earnings	17,300	955	15,337	7,120	-	1,963	89%	
Bond Proceeds	-	-	-	-	-	-	0%	
Donations	-	-	-	-	-	-	0%	
Other Income	770,000	51,960	372,457	33,801	-	397,543	48%	
Transfers In	-	-	-	-	-	-	0%	
<b>Total Revenue</b>	<b>1,832,300</b>	<b>143,035</b>	<b>1,340,533</b>	<b>968,193</b>	<b>-</b>	<b>491,767</b>	<b>73%</b>	
<b>Expenditures</b>								
Personnel	-	-	-	-	-	-	0%	
Supplies	460,229	57,509	343,983	471,771	33,389	82,857	82%	
Services	77,500	-	11,000	-	145,504	(79,004)	202%	
Debt Service	-	-	-	-	-	-	0%	
Capital	1,798,492	128,404	846,043	83,604	909,074	43,375	98%	
Transfers Out	-	-	-	-	-	-	0%	
<b>Total Expenditures</b>	<b>2,336,221</b>	<b>185,913</b>	<b>1,201,026</b>	<b>555,375</b>	<b>1,087,966</b>	<b>47,229</b>	<b>98%</b>	
<b>Net</b>	<b>(503,921)</b>	<b>(42,878)</b>	<b>139,507</b>	<b>412,818</b>	<b>(1,087,966)</b>	<b>444,539</b>		
<b>Cash Balance</b>			<b>2,583,954</b>	<b>2,354,193</b>				

### Staffing

Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

This fund receives most of its revenue through the gas tax, budgeted at \$1 million for 2015. Other Income is reimbursement from the Indiana Department of Transportation (INDOT) as they pay the City back for their share of certain construction projects. The fund is used predominantly for street capital projects but \$537,000 is used for material for street repairs and other maintenance items. In July a new estimate of gas tax receivable increased the revenue budget by \$45,000. The encumbrance for \$33K in Supplies is for paving material for the Streets Department. The encumbrance for \$146K in Services includes \$73K for emergency riverbank stabilization at Northshore Drive and \$73K for traffic loops to be placed at various intersections around the City.

### Explain Significant Spending on Capital Projects Below:

Projects in 2015 include the Safe Routes to School initiative for Coquillard and Harrison schools, Bendix Drive, and the Boland bicycle trail. The \$909K in encumbrance includes \$158K for Bendix Dr. (Lathrop to Toll Road), \$146K for the Boland Trail, \$406K for Safe Routes to School (Coquillard, Harrison, Perley and Lincoln schools) and \$200K for Olive St. at Sample design.

## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Excess Welfare Distribution			<b>Month</b>	November		
<b>Fund/Department Number</b>	252			<b>Date Updated</b>	12/11/2015		
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	0	4	-	(0)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>4</b>	<b>-</b>	<b>(0)</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	8	-	-	-	-	8	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>8</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8</b>	<b>0%</b>
<b>Net</b>	<b>(8)</b>	<b>-</b>	<b>0</b>	<b>4</b>	<b>-</b>	<b>(8)</b>	
<b>Cash Balance</b>			<b>8</b>	<b>1,153</b>			

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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 2015.

**Explain Significant Spending on Capital Projects Below:**

## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Human Rights Federal Grant			<b>Month</b>	November		
<b>Fund/Department Number</b>	258			<b>Date Updated</b>	12/11/2015		
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	189,000	-	74,617	159,950	-	114,383	39%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	138	2,407	1,351	-	(407)	120%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	18,950	125	24,042	9,615	-	(5,092)	127%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>209,950</b>	<b>263</b>	<b>101,066</b>	<b>170,916</b>	<b>-</b>	<b>108,884</b>	<b>48%</b>
<b>Expenditures</b>							
Personnel	123,657	8,949	106,043	101,279	-	17,614	86%
Supplies	2,800	-	1,624	1,701	205	971	65%
Services	122,600	1,869	83,150	89,838	2,308	37,142	70%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>249,057</b>	<b>10,819</b>	<b>190,818</b>	<b>192,819</b>	<b>2,513</b>	<b>55,726</b>	<b>78%</b>
<b>Net</b>	<b>(39,107)</b>	<b>(10,556)</b>	<b>(89,752)</b>	<b>(21,903)</b>	<b>(2,513)</b>	<b>53,158</b>	
<b>Cash Balance</b>			<b>440,499</b>	<b>444,872</b>			

<b>Staffing</b>			
Full Time	2.00	2.00	2.00
Part-Time /Seasonal/Temporary	2.00	2.00	2.00
<b>Total</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

**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. Expenditures are consistent with normal operating costs.

**Explain Significant Spending on Capital Projects Below:**

No capital projects have been budgeted for this year.

## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Eastrace Waterway			<b>Month</b>	November		
<b>Fund/Department Number</b>	271			<b>Date Updated</b>	12/10/2015		
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	50	0	21	34	-	29	41%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>50</b>	<b>0</b>	<b>21</b>	<b>34</b>	<b>-</b>	<b>29</b>	<b>41%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	4,000	-	3,998	9,092	0	2	100%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>4,000</b>	<b>-</b>	<b>3,998</b>	<b>9,092</b>	<b>0</b>	<b>2</b>	<b>100%</b>
<b>Net</b>	<b>(3,950)</b>	<b>0</b>	<b>(3,977)</b>	<b>(9,058)</b>	<b>(0)</b>	<b>27</b>	
<b>Cash Balance</b>			<b>1,335</b>	<b>5,314</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**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:**



## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Morris PAC / Palais Royale Marketing				<b>Month</b>	November	
<b>Fund/Department Number</b>	273				<b>Date Updated</b>	12/11/2015	
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	17,900	1,100	9,777	9,210	-	8,123	55%
Interest Earnings	100	10	160	85	-	(60)	160%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>18,000</b>	<b>1,110</b>	<b>9,937</b>	<b>9,295</b>	<b>-</b>	<b>8,063</b>	<b>55%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	18,974	-	6,664	11,079	1,755	10,555	44%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>18,974</b>	<b>-</b>	<b>6,664</b>	<b>11,079</b>	<b>1,755</b>	<b>10,555</b>	<b>44%</b>
<b>Net</b>	<b>(974)</b>	<b>1,110</b>	<b>3,273</b>	<b>(1,784)</b>	<b>(1,755)</b>	<b>(2,492)</b>	
<b>Cash Balance</b>			<b>29,987</b>	<b>26,201</b>			

### Staffing

Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

### Explain Significant Revenue, Expenditure and Staffing Changes/Variances 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

## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Police Block Grants				<b>Month</b>	November	
<b>Fund/Department Number</b>	280				<b>Date Updated</b>	12/14/2015	
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	125	1	22	12	-	103	18%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>125</b>	<b>1</b>	<b>22</b>	<b>12</b>	<b>-</b>	<b>103</b>	<b>18%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>125</b>	<b>1</b>	<b>22</b>	<b>12</b>	<b>-</b>	<b>103</b>	
<b>Cash Balance</b>			<b>3,850</b>	<b>3,830</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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

Justice Assistance Grant 2009-SB-B9-1280 was essentially completed last year.

**Explain Significant Spending on Capital Projects Below:**

## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Economic Develop. Commission-Revenue Bonds</b>			<b>Month</b>	<b>November</b>		
<b>Fund/Department Number</b>	<b>281</b>			<b>Date Updated</b>	<b>12/16/2015</b>		
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	200	-	-	-	-	200	0%
Interest Earnings	100	10	157	87	-	(57)	157%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>300</b>	<b>10</b>	<b>157</b>	<b>87</b>	<b>-</b>	<b>143</b>	<b>52%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>300</b>	<b>10</b>	<b>157</b>	<b>87</b>	<b>-</b>	<b>143</b>	
<b>Cash Balance</b>			<b>27,362</b>	<b>27,215</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**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 2015.

**Explain Significant Spending on Capital Projects Below:**

## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	HAZMAT			<b>Month</b>	November		
<b>Fund/Department Number</b>	289			<b>Date Updated</b>	12/16/2015		
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	14,000	-	13,787	24,055	-	213	98%
Interest Earnings	100	12	189	78	-	(89)	189%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>14,100</b>	<b>12</b>	<b>13,975</b>	<b>24,133</b>	<b>-</b>	<b>125</b>	<b>99%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	31,530	-	21,542	697	-	9,988	68%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>31,530</b>	<b>-</b>	<b>21,542</b>	<b>697</b>	<b>-</b>	<b>9,988</b>	<b>68%</b>
<b>Net</b>	<b>(17,430)</b>	<b>12</b>	<b>(7,566)</b>	<b>23,436</b>	<b>-</b>	<b>(9,864)</b>	
<b>Cash Balance</b>			<b>32,062</b>	<b>39,644</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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.

## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Indiana River Rescue			<b>Month</b>	November		
<b>Fund/Department Number</b>	291			<b>Date Updated</b>	12/18/2015		
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	975	-	-	0%
Charges for Services	45,000	1,200	31,800	37,600	-	13,200	71%
Interest Earnings	350	28	520	340	-	(170)	149%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>45,350</b>	<b>1,228</b>	<b>32,320</b>	<b>38,915</b>	<b>-</b>	<b>13,030</b>	<b>71%</b>
<b>Expenditures</b>							
Personnel	7,500	231	3,281	1,551	-	4,219	44%
Supplies	8,800	-	2,259	1,921	-	6,541	26%
Services	79,500	3,578	37,630	27,146	-	41,870	47%
Debt Service	-	-	-	-	-	-	0%
Capital	25,000	-	20,997	-	-	4,003	84%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>120,800</b>	<b>3,809</b>	<b>64,167</b>	<b>30,619</b>	<b>-</b>	<b>56,633</b>	<b>53%</b>
<b>Net</b>	<b>(75,450)</b>	<b>(2,581)</b>	<b>(31,847)</b>	<b>8,297</b>	<b>-</b>	<b>(43,603)</b>	
<b>Cash Balance</b>			<b>73,552</b>	<b>104,015</b>			

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

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

**Explain Significant Spending on Capital Projects Below:**

## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Police Grants</b>			<b>Month</b>	<b>November</b>		
<b>Fund/Department Number</b>	<b>292</b>			<b>Date Updated</b>	<b>12/17/2015</b>		
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	90,000	-	56,891	76,920	-	33,109	63%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	55	-	-	(55)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>90,000</b>	<b>-</b>	<b>56,946</b>	<b>76,920</b>	<b>-</b>	<b>33,054</b>	<b>63%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	14,186	(604)	14,186	-	-	-	100%
Services	90,959	9,142	9,649	148,263	62,697	18,613	80%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	37,702	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>105,145</b>	<b>8,538</b>	<b>23,835</b>	<b>185,965</b>	<b>62,697</b>	<b>18,613</b>	<b>82%</b>
<b>Net</b>	<b>(15,145)</b>	<b>(8,538)</b>	<b>33,111</b>	<b>(109,045)</b>	<b>(62,697)</b>	<b>14,441</b>	
<b>Cash Balance</b>			<b>128,520</b>	<b>95,464</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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

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

**Explain Significant Spending on Capital Projects Below:**

## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Regional Police Academy			<b>Month</b>	November		
<b>Fund/Department Number</b>	294			<b>Date Updated</b>	12/17/2015		
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	20,500	-	21,888	18,275	-	(1,388)	107%
Interest Earnings	200	26	388	248	-	(188)	194%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,000	-	-	-	-	2,000	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>22,700</b>	<b>26</b>	<b>22,276</b>	<b>18,523</b>	<b>-</b>	<b>424</b>	<b>98%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	1,750	-	1,295	1,305	-	455	74%
Services	22,000	1,006	19,353	16,451	-	2,647	88%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>23,750</b>	<b>1,006</b>	<b>20,648</b>	<b>17,756</b>	<b>-</b>	<b>3,102</b>	<b>87%</b>
<b>Net</b>	<b>(1,050)</b>	<b>(980)</b>	<b>1,628</b>	<b>767</b>	<b>-</b>	<b>(2,678)</b>	
<b>Cash Balance</b>			<b>69,910</b>	<b>68,851</b>			

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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. The Service expenditure in 2015 included the instructor cost for a Field Training Officer course offered by the Academy.

**Explain Significant Spending on Capital Projects Below:**

## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	COPS MORE Grant				Month	November	
Fund/Department Number	295				Date Updated	12/17/2015	
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	86,658	6,862	34,019	-	-	52,639	39%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	350	42	613	358	-	(263)	175%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	3,250	300	300	-	-	2,950	9%
Other Income	38,000	630	19,190	11,346	-	18,810	51%
Transfers In	22,000	-	20,965	-	-	1,035	95%
<b>Total Revenue</b>	<b>150,258</b>	<b>7,834</b>	<b>75,087</b>	<b>11,704</b>	<b>-</b>	<b>75,171</b>	<b>50%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	45,735	-	34,265	6,382	10,245	1,225	97%
Services	66,000	19,495	25,506	10,276	-	40,494	39%
Debt Service	-	-	-	-	-	-	0%
Capital	60,600	-	-	-	-	60,600	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>172,335</b>	<b>19,495</b>	<b>59,771</b>	<b>16,658</b>	<b>10,245</b>	<b>102,319</b>	<b>41%</b>
<b>Net</b>	<b>(22,077)</b>	<b>(11,661)</b>	<b>15,316</b>	<b>(4,954)</b>	<b>(10,245)</b>	<b>(27,148)</b>	
<b>Cash Balance</b>			<b>121,550</b>	<b>108,391</b>			

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

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



## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Police Federal Drug Enforcement			<b>Month</b>	November		
<b>Fund/Department Number</b>	299			<b>Date Updated</b>	12/17/2015		
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	75,000	2,705	66,449	59,110	-	8,551	89%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,000	67	910	900	-	90	91%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,000	-	3,864	7,636	-	(2,864)	386%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>77,000</b>	<b>2,772</b>	<b>71,223</b>	<b>67,646</b>	<b>-</b>	<b>5,777</b>	<b>92%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	84,759	-	60,827	35,230	6,964	16,968	80%
Services	34,201	-	23,541	27,395	-	10,660	69%
Debt Service	-	-	-	-	-	-	0%
Capital	130,000	-	79,711	41,179	-	50,289	61%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>248,960</b>	<b>-</b>	<b>164,079</b>	<b>103,804</b>	<b>6,964</b>	<b>77,917</b>	<b>69%</b>
<b>Net</b>	<b>(171,960)</b>	<b>2,772</b>	<b>(92,856)</b>	<b>(36,158)</b>	<b>(6,964)</b>	<b>(72,140)</b>	
<b>Cash Balance</b>			<b>252,687</b>	<b>349,002</b>			

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

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

**Explain Significant Spending on Capital Projects Below:**

## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	County Option Income Tax				Month	November		
Fund/Department Number	404				Date Updated	12/14/2015		
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget	
<b>Revenue</b>								
Property Taxes	-	-	-	-	-	-	0%	
Local Income Taxes	8,859,912	738,326	8,121,586	7,925,326	-	738,326	92%	
Other Taxes	-	-	-	-	-	-	0%	
Grants/Intergovernmental	-	-	-	-	-	-	0%	
Charges for Services	-	-	-	-	-	-	0%	
Interest Earnings	58,000	5,066	83,947	47,087	-	(25,947)	145%	
Bond Proceeds	-	-	-	-	-	-	0%	
Donations	-	-	-	-	-	-	0%	
Other Income	966,059	42,640	632,488	475,846	-	333,571	65%	
Transfers In	-	-	-	-	-	-	0%	
<b>Total Revenue</b>	<b>9,883,971</b>	<b>786,032</b>	<b>8,838,021</b>	<b>8,448,259</b>	<b>-</b>	<b>1,045,950</b>	<b>89%</b>	
<b>Expenditures</b>								
Personnel	427,077	25,782	294,463	-	-	132,614	69%	
Supplies	1,384,804	49,632	751,538	1,007,582	6,951	626,315	55%	
Services	8,159,164	1,211,411	5,598,868	3,907,931	967,751	1,592,545	80%	
Debt Service	2,487,504	138,092	2,325,797	1,838,105	-	161,707	93%	
Capital	1,701,822	729,753	808,541	116,275	209,470	683,811	60%	
Transfers Out	1,500,000	-	1,500,000	1,100,000	-	-	100%	
<b>Total Expenditures</b>	<b>15,660,371</b>	<b>2,154,670</b>	<b>11,279,207</b>	<b>7,969,894</b>	<b>1,184,172</b>	<b>3,196,991</b>	<b>80%</b>	
<b>Net</b>	<b>(5,776,400)</b>	<b>(1,368,639)</b>	<b>(2,441,187)</b>	<b>478,365</b>	<b>(1,184,172)</b>	<b>(2,151,041)</b>		
<b>Cash Balance</b>			<b>12,510,196</b>	<b>15,384,000</b>				

<b>Staffing</b>			
Full Time	4.00	3.00	3.00
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>4.00</b>	<b>3.00</b>	<b>3.00</b>

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

Transferred Chief Information Officer (formerly Director of IT) and Chief Innovation Officer and (2) Business Analysts (new in 2015) to COIT. Budget increase of approximately \$3.0 million in "Services" for education and travel due to IT related expenses to COIT to maintain IT professional who support the city. Increase also due to election expense as 2015 is a mayoral election year. This category also increased to include the SMART program and construction skill training and recruiting expenses. Other income in 2015 includes \$438,203 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.

**Explain Significant Spending on Capital Projects Below:**

This year, \$341,500 has been budgeted for IT upgrades such as fiber enhancements to the County City building, Central Services and the Water Works Olive St. Station. An additional \$972,500 was appropriated in May 2014 to pay Transpo for the City's portion of the new CNG fueling station. An encumbered amount of \$890,000 remaining has been carried forward to 2015. Lastly, approximately \$470,000 has been budgeted for the corridors implementation.

## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Economic Development Income Tax				Month	November	
Fund/Department Number	408				Date Updated	12/15/2015	
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	9,031,710	765,101	8,266,609	8,063,752	-	765,101	92%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	504,660	-	504,660	354,660	-	-	100%
Interest Earnings	63,000	3,495	58,114	32,668	-	4,886	92%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	100	-	82	29,930	-	18	82%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>9,599,470</b>	<b>768,596</b>	<b>8,829,465</b>	<b>8,481,011</b>	<b>-</b>	<b>770,005</b>	<b>92%</b>
<b>Expenditures</b>							
Personnel	-	-	-	361,422	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,869,044	228,105	1,465,680	1,809,096	183,065	220,299	88%
Debt Service	1,776,923	48,349	1,751,727	1,620,601	-	25,196	99%
Capital	4,000	-	3,200	185,964	-	800	80%
Transfers Out	6,483,782	665,786	6,483,782	5,862,101	-	-	100%
<b>Total Expenditures</b>	<b>10,133,749</b>	<b>942,240</b>	<b>9,704,390</b>	<b>9,839,184</b>	<b>183,065</b>	<b>246,294</b>	<b>98%</b>
<b>Net</b>	<b>(534,279)</b>	<b>(173,644)</b>	<b>(874,925)</b>	<b>(1,358,174)</b>	<b>(183,065)</b>	<b>523,711</b>	
<b>Cash Balance</b>			<b>9,295,300</b>	<b>9,483,954</b>			

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

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

**Explain Significant Spending on Capital Projects Below:**

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

## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Urban Development Action Grant	<b>Month</b>	November				
<b>Fund/Department Number</b>	410	<b>Date Updated</b>	12/16/2015				
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	860	334	1,107	89	-	(247)	129%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,039,576	-	1,039,452	-	-	124	100%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,040,436</b>	<b>334</b>	<b>1,040,559</b>	<b>89</b>	<b>-</b>	<b>(123)</b>	<b>100%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	438,203	-	146,068	-	-	292,136	33%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>438,203</b>	<b>-</b>	<b>146,068</b>	<b>-</b>	<b>-</b>	<b>292,136</b>	<b>33%</b>
<b>Net</b>	<b>602,233</b>	<b>334</b>	<b>894,492</b>	<b>89</b>	<b>-</b>	<b>(292,259)</b>	
<b>Cash Balance</b>			<b>922,157</b>	<b>27,676</b>			

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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 are expected in 2015.

**Explain Significant Spending on Capital Projects Below:**

## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Project Releaf				Month	November		
Fund/Department Number	655				Date Updated	12/16/2015		
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget	
<b>Revenue</b>								
Property Taxes	-	-	-	-	-	-	0%	
Local Income Taxes	-	-	-	-	-	-	0%	
Other Taxes	-	-	-	-	-	-	0%	
Grants/Intergovernmental	-	-	-	-	-	-	0%	
Charges for Services	429,000	36,452	401,716	399,853	-	27,284	94%	
Interest Earnings	2,700	327	6,163	3,405	-	(3,463)	228%	
Bond Proceeds	-	-	-	-	-	-	0%	
Donations	-	-	-	-	-	-	0%	
Other Income	-	-	-	-	-	-	0%	
Transfers In	-	-	-	-	-	-	0%	
<b>Total Revenue</b>	<b>431,700</b>	<b>36,779</b>	<b>407,878</b>	<b>403,258</b>	-	<b>23,822</b>	<b>94%</b>	
<b>Expenditures</b>								
Personnel	64,081	15,674	17,188	18,841	-	46,893	27%	
Supplies	6,000	-	847	6,737	-	5,153	14%	
Services	36,058	17,783	53,616	36,188	-	(17,558)	149%	
Debt Service	72,219	-	72,218	72,189	-	1	100%	
Capital	-	-	-	-	-	-	0%	
Transfers Out	350,000	-	350,000	-	-	-	100%	
<b>Total Expenditures</b>	<b>528,358</b>	<b>33,457</b>	<b>493,869</b>	<b>133,956</b>	-	<b>34,489</b>	<b>93%</b>	
<b>Net</b>	<b>(96,658)</b>	<b>3,322</b>	<b>(85,990)</b>	<b>269,302</b>	-	<b>(10,668)</b>		
<b>Cash Balance</b>			<b>893,866</b>	<b>1,204,307</b>				

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	2.16	1.10	-
<b>Total</b>	<b>2.16</b>	<b>1.10</b>	<b>-</b>

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

Fall ReLeaf scheduled for October 2015.

**Explain Significant Spending on Capital Projects Below:**

## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Police K-9 Unit			<b>Month</b>	November		
<b>Fund/Department Number</b>	705			<b>Date Updated</b>	12/17/2015		
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	10	1	20	7	-	(10)	200%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	1,990	-	1,500	2,000	-	490	75%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,000</b>	<b>1</b>	<b>1,520</b>	<b>2,007</b>	<b>-</b>	<b>480</b>	<b>76%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	2,000	-	970	-	-	1,030	49%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,000</b>	<b>-</b>	<b>970</b>	<b>-</b>	<b>-</b>	<b>1,030</b>	<b>49%</b>
<b>Net</b>	<b>-</b>	<b>1</b>	<b>550</b>	<b>2,007</b>	<b>-</b>	<b>(550)</b>	
<b>Cash Balance</b>			<b>3,869</b>	<b>3,320</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**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:**

## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>		Football Hall of Fame Debt Service			<b>Month</b>		November	
<b>Fund/Department Number</b>		313			<b>Date Updated</b>		12/16/2015	
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>	
<b>Revenue</b>								
Property Taxes	1,177,620	-	501,785	271,788	-	675,835	43%	
Local Income Taxes	-	-	-	-	-	-	0%	
Other Taxes	96,436	4,256	83,221	101,217	-	13,215	86%	
Grants/Intergovernmental	-	-	-	-	-	-	0%	
Charges for Services	-	-	-	-	-	-	0%	
Interest Earnings	50	-	41	-	-	9	82%	
Bond Proceeds	-	-	-	-	-	-	0%	
Donations	-	-	-	-	-	-	0%	
Other Income	-	-	-	-	-	-	0%	
Transfers In	-	-	-	-	-	-	0%	
<b>Total Revenue</b>	<b>1,274,106</b>	<b>4,256</b>	<b>585,047</b>	<b>373,005</b>	<b>-</b>	<b>689,059</b>	<b>46%</b>	
<b>Expenditures</b>								
Personnel	-	-	-	-	-	-	0%	
Supplies	-	-	-	-	-	-	0%	
Services	-	-	-	-	-	-	0%	
Debt Service	1,272,000	-	1,272,000	1,271,300	-	-	100%	
Capital	-	-	-	-	-	-	0%	
Transfers Out	-	-	-	-	-	-	0%	
<b>Total Expenditures</b>	<b>1,272,000</b>	<b>-</b>	<b>1,272,000</b>	<b>1,271,300</b>	<b>-</b>	<b>-</b>	<b>100%</b>	
<b>Net</b>	<b>2,106</b>	<b>4,256</b>	<b>(686,953)</b>	<b>(898,295)</b>	<b>-</b>	<b>689,059</b>	<b>-</b>	
<b>Cash Balance</b>			<b>(612,831)</b>	<b>(181,960)</b>				

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

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

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

**Explain Significant Spending on Capital Projects Below:**

None

## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Professional Sports Development			<b>Month</b>	November		
<b>Fund/Department Number</b>	377			<b>Date Updated</b>	12/16/2015		
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	747,750	60,070	628,261	551,252	-	119,489	84%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,600	131	2,441	1,852	-	3,159	44%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	60,661	-	56,233	66,710	-	4,428	93%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>814,011</b>	<b>60,201</b>	<b>686,935</b>	<b>619,814</b>	<b>-</b>	<b>127,076</b>	<b>84%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	855,603	-	855,603	865,545	-	1	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>855,603</b>	<b>-</b>	<b>855,603</b>	<b>865,545</b>	<b>-</b>	<b>1</b>	<b>100%</b>
<b>Net</b>	<b>(41,592)</b>	<b>60,201</b>	<b>(168,668)</b>	<b>(245,731)</b>	<b>-</b>	<b>127,076</b>	
<b>Cash Balance</b>			<b>427,424</b>	<b>596,326</b>			

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

Effective January 1, 2013, this fund no longer collects hotel/motel tax allocations from St. Joseph County for payment to the Hall of Fame. This fund is currently used for debt. PSDA tax revenue is generally received from the State on a monthly basis. PSDA tax is a special tax received from the State of Indiana based on the sales tax, income tax and local income taxes collected in the PSDA area (which includes Four Winds Field, Century Center, Morris Performing Arts Center and Studebaker National Museum). Four Winds Field generates the majority of PSDA revenue. The January debt service payment has been made for 2015. The final debt service payment on the 2010 Coveleski Stadium bonds (Four Winds Field) was paid January 15, 2013.

**Explain Significant Spending on Capital Projects Below:**



## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Coveleski Stadium Capital			<b>Month</b>	November		
<b>Fund/Department Number</b>	401			<b>Date Updated</b>	12/10/2015		
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	15,000	-	41,853	13,526	-	(26,853)	279%
Interest Earnings	100	30	250	90	-	(150)	250%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>15,100</b>	<b>30</b>	<b>42,104</b>	<b>13,616</b>	<b>-</b>	<b>(27,004)</b>	<b>279%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>15,100</b>	<b>30</b>	<b>42,104</b>	<b>13,616</b>	<b>-</b>	<b>(27,004)</b>	
<b>Cash Balance</b>			<b>82,554</b>	<b>40,466</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**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:**

## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Zoo Endowment				<b>Month</b>	November	
<b>Fund/Department Number</b>	403				<b>Date Updated</b>	12/10/2015	
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	200	18	284	158	-	(84)	142%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>200</b>	<b>18</b>	<b>284</b>	<b>158</b>	<b>-</b>	<b>(84)</b>	<b>142%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	49,000	-	-	-	-	49,000	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>49,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>49,000</b>	<b>0%</b>
<b>Net</b>	<b>(48,800)</b>	<b>18</b>	<b>284</b>	<b>158</b>	<b>-</b>	<b>(49,084)</b>	
<b>Cash Balance</b>			<b>49,446</b>	<b>49,180</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**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:**

## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Park Nonreverting Capital				Month	November	
Fund/Department Number	405				Date Updated	12/10/2015	
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	34,000	132	7,582	12,703	-	26,418	22%
Interest Earnings	2,200	148	2,587	1,310	-	(387)	118%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	12,000	-	4,250	12,144	-	7,750	35%
Transfers In	95,500	-	-	-	-	95,500	0%
<b>Total Revenue</b>	<b>143,700</b>	<b>280</b>	<b>14,419</b>	<b>26,157</b>	<b>-</b>	<b>129,281</b>	<b>10%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	67,273	-	33,541	50,075	173	33,558	50%
Services	50,660	-	9,772	20,609	11,160	29,728	41%
Debt Service	-	-	-	-	-	-	0%
Capital	75,000	-	22,499	95,000	-	52,501	30%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>192,933</b>	<b>-</b>	<b>65,812</b>	<b>165,684</b>	<b>11,333</b>	<b>115,787</b>	<b>40%</b>
<b>Net</b>	<b>(49,233)</b>	<b>280</b>	<b>(51,393)</b>	<b>(139,527)</b>	<b>(11,333)</b>	<b>13,494</b>	
<b>Cash Balance</b>			<b>469,771</b>	<b>433,364</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**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.

## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Cumulative Capital Development				Month	November		
Fund/Department Number	406				Date Updated	12/15/2015		
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget	
<b>Revenue</b>								
Property Taxes	450,000	-	260,477	235,215	-	189,523	58%	
Local Income Taxes	-	-	-	-	-	-	0%	
Other Taxes	90,191	4,349	66,586	61,777	-	23,605	74%	
Grants/Intergovernmental	-	-	-	-	-	-	0%	
Charges for Services	-	-	-	-	-	-	0%	
Interest Earnings	2,500	127	2,560	2,058	-	(60)	102%	
Bond Proceeds	-	-	-	-	-	-	0%	
Donations	-	-	-	-	-	-	0%	
Other Income	-	-	-	854	-	-	0%	
Transfers In	-	-	-	-	-	-	0%	
<b>Total Revenue</b>	<b>542,691</b>	<b>4,477</b>	<b>329,623</b>	<b>299,904</b>	<b>-</b>	<b>213,068</b>	<b>61%</b>	
<b>Expenditures</b>								
Personnel	-	-	-	-	-	-	0%	
Supplies	-	-	-	-	-	-	0%	
Services	-	-	-	-	-	-	0%	
Debt Service	542,691	-	530,663	666,389	-	12,028	98%	
Capital	-	-	-	-	-	-	0%	
Transfers Out	-	-	-	-	-	-	0%	
<b>Total Expenditures</b>	<b>542,691</b>	<b>-</b>	<b>530,663</b>	<b>666,389</b>	<b>-</b>	<b>12,028</b>	<b>98%</b>	
<b>Net</b>	<b>-</b>	<b>4,477</b>	<b>(201,040)</b>	<b>(366,485)</b>	<b>-</b>	<b>201,040</b>		
<b>Cash Balance</b>			<b>380,210</b>	<b>419,314</b>				

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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:**

## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Cumulative Capital Improvement				Month	November	
Fund/Department Number	407				Date Updated	12/15/2015	
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	397,000	-	267,652	273,553	-	129,348	67%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	850	63	814	206	-	36	96%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	25,200	-	25,000	25,000	-	200	99%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>423,050</b>	<b>63</b>	<b>293,467</b>	<b>298,759</b>	<b>-</b>	<b>129,583</b>	<b>69%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	367,875	-	367,875	369,800	-	-	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>367,875</b>	<b>-</b>	<b>367,875</b>	<b>369,800</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Net</b>	<b>55,175</b>	<b>63</b>	<b>(74,408)</b>	<b>(71,041)</b>	<b>-</b>	<b>129,583</b>	<b>-</b>
<b>Cash Balance</b>			<b>175,075</b>	<b>105,683</b>			

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

Revenue in this fund includes \$150,000 in hotel/motel taxes and \$247,000 in cigarette taxes from other units of government. The hotel/motel tax distribution is usually received in July or August and the cigarette tax allocation is usually received in June and December. In 2015, this fund is used to pay 75% of the 2011 Century Center Refunding bonds as it was in 2014. Payments on the Century Center bond are due in February and July. Because of timing of revenue and expenditures, this fund will often have a negative cash balance during the year.

**Explain Significant Spending on Capital Projects Below:**

None

## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Major Moves Construction				Month	November		
Fund/Department Number	412				Date Updated	12/14/2015		
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget	
<b>Revenue</b>								
Property Taxes	-	-	-	-	-	-	0%	
Local Income Taxes	-	-	-	-	-	-	0%	
Other Taxes	-	-	-	-	-	-	0%	
Grants/Intergovernmental	-	-	-	-	-	-	0%	
Charges for Services	-	-	-	-	-	-	0%	
Interest Earnings	25,000	899	18,807	21,913	-	6,193	75%	
Bond Proceeds	-	-	-	-	-	-	0%	
Donations	-	-	-	-	-	-	0%	
Other Income	788,687	-	786,187	515,692	-	2,500	100%	
Transfers In	-	-	-	-	-	-	0%	
<b>Total Revenue</b>	<b>813,687</b>	<b>899</b>	<b>804,994</b>	<b>537,605</b>	<b>-</b>	<b>8,693</b>	<b>99%</b>	
<b>Expenditures</b>								
Personnel	-	-	-	-	-	-	0%	
Supplies	-	-	-	-	-	-	0%	
Services	-	-	-	-	-	-	0%	
Debt Service	-	-	-	-	-	-	0%	
Capital	3,096,061	213,041	2,210,897	3,258,375	802,096	83,069	97%	
Transfers Out	-	-	-	-	-	-	0%	
<b>Total Expenditures</b>	<b>3,096,061</b>	<b>213,041</b>	<b>2,210,897</b>	<b>3,258,375</b>	<b>802,096</b>	<b>83,069</b>	<b>97%</b>	
<b>Net</b>	<b>(2,282,374)</b>	<b>(212,141)</b>	<b>(1,405,902)</b>	<b>(2,720,770)</b>	<b>(802,096)</b>	<b>(74,376)</b>		
<b>Cash Balance</b>			<b>2,235,760</b>	<b>4,423,128</b>				

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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 Nov 30 are \$635,520 from Fund 435 (Douglas Rd.) and \$4,436,193 from Fund 436 (River East Residential, f/k/a Northeast Residential). In August the Board of Public Works and the Redevelopment Commission approved a loan to the Parking Garages fund (Fund 601) which will commence in 2016 with the first of two loans of \$750,000 each. The second \$750,000 will be lent to the Parking Garages fund in 2017.

**Explain Significant Spending on Capital Projects Below:**

The 2015 budget continues funding for the Smart Streets initiative and includes \$950,000 for Smart Streets, \$350,000 for the King/LWW roundabout design, and \$30,000 for Corridor alley improvements. The \$802K encumbered comprises \$376K for the 2-way conversion of Main and Michigan/St. Joseph streets from Chippewa to LaSalle (the former IN-933), \$137K for the Marion St. roundabout, \$55K for the Bartlett St. roundabout, \$24K for the Western Ave. corridor sidewalks and striping, and \$37K 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.

## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Morris Performing Arts Center Capital				Month	November		
Fund/Department Number	416				Date Updated	12/11/2015		
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget	
<b>Revenue</b>								
Property Taxes	-	-	-	-	-	-	0%	
Local Income Taxes	-	-	-	-	-	-	0%	
Other Taxes	-	-	-	-	-	-	0%	
Grants/Intergovernmental	-	-	-	-	-	-	0%	
Charges for Services	100,000	4,555	51,142	62,677	-	48,858	51%	
Interest Earnings	1,500	185	2,975	1,552	-	(1,475)	198%	
Bond Proceeds	-	-	-	-	-	-	0%	
Donations	-	-	-	-	-	-	0%	
Other Income	-	-	-	-	-	-	0%	
Transfers In	-	-	-	-	-	-	0%	
<b>Total Revenue</b>	<b>101,500</b>	<b>4,740</b>	<b>54,117</b>	<b>64,229</b>	<b>-</b>	<b>47,383</b>	<b>53%</b>	
<b>Expenditures</b>								
Personnel	-	-	-	-	-	-	0%	
Supplies	30,210	-	23,025	7,094	5,000	2,185	93%	
Services	40,038	-	31,172	11,215	10,618	(1,752)	104%	
Debt Service	-	-	-	-	-	-	0%	
Capital	-	-	-	-	-	-	0%	
Transfers Out	-	-	-	-	-	-	0%	
<b>Total Expenditures</b>	<b>70,248</b>	<b>-</b>	<b>54,197</b>	<b>18,309</b>	<b>15,618</b>	<b>433</b>	<b>99%</b>	
<b>Net</b>	<b>31,252</b>	<b>4,740</b>	<b>(80)</b>	<b>45,920</b>	<b>(15,618)</b>	<b>46,950</b>		
<b>Cash Balance</b>			<b>515,341</b>	<b>502,730</b>				

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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.

A budget appropriation request in the amount of \$10,000 was submitted for approval (to improve the Sound System on the main and upper level lobby areas). The appropriation is expected to be approved in December 2015.

**Explain Significant Spending on Capital Projects Below:**

There are no Capital projects budgeted for this year.

## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Community Revitalization Enhancement District			<b>Month</b>	November		
<b>Fund/Department Number</b>	434			<b>Date Updated</b>	12/16/2015		
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	450	32	330	277	-	120	73%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>450</b>	<b>32</b>	<b>330</b>	<b>277</b>	<b>-</b>	<b>120</b>	<b>73%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	462,206	-	-	-	-	462,206	0%
Debt Service	187,794	-	7,794	20,975	-	180,000	4%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>650,000</b>	<b>-</b>	<b>7,794</b>	<b>20,975</b>	<b>-</b>	<b>642,206</b>	<b>1%</b>
<b>Net</b>	<b>(649,550)</b>	<b>32</b>	<b>(7,464)</b>	<b>(20,697)</b>	<b>-</b>	<b>(642,086)</b>	
<b>Cash Balance</b>			<b>2,373</b>	<b>(11,161)</b>			

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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. We are anticipating 2015 revenue which will allow us to reimburse COIT for at least a portion of its funding.

**Explain Significant Spending on Capital Projects Below:**



## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Palais Royale Historic Preservation			<b>Month</b>	November		
<b>Fund/Department Number</b>	450			<b>Date Updated</b>	12/11/2015		
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	16,000	892	12,203	9,304	-	3,797	76%
Interest Earnings	150	27	390	183	-	(240)	260%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>16,150</b>	<b>919</b>	<b>12,592</b>	<b>9,487</b>	<b>-</b>	<b>3,558</b>	<b>78%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	16,150	-	-	-	-	16,150	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>16,150</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,150</b>	<b>0%</b>
<b>Net</b>	<b>-</b>	<b>919</b>	<b>12,592</b>	<b>9,487</b>	<b>-</b>	<b>(12,592)</b>	
<b>Cash Balance</b>			<b>75,754</b>	<b>62,882</b>			

**Staffing**

Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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.

## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Football Hall of Fame Capital				Month	November	
Fund/Department Number	677				Date Updated	12/18/2015	
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,700	186	3,107	2,031	-	1,593	66%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>4,700</b>	<b>186</b>	<b>3,107</b>	<b>2,031</b>	<b>-</b>	<b>1,593</b>	<b>66%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	15,000	-	-	419	-	15,000	0%
Services	173,824	2,658	56,635	95,571	-	117,189	33%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>188,824</b>	<b>2,658</b>	<b>56,635</b>	<b>95,990</b>	<b>-</b>	<b>132,189</b>	<b>30%</b>
<b>Net</b>	<b>(184,124)</b>	<b>(2,472)</b>	<b>(53,527)</b>	<b>(93,959)</b>	<b>-</b>	<b>(130,597)</b>	
<b>Cash Balance</b>			<b>505,693</b>	<b>564,448</b>			

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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.

**Explain Significant Spending on Capital Projects Below:**

No Capital expenditures budgeted for 2015.

## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Emergency Medical Services Capital			Month	November		
Fund/Department Number	287			Date Updated	12/16/2015		
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	2,872,739	-	2,869,467	-	-	3,272	100%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	350	1,004	3,515	-	-	(3,165)	1004%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	750,000	-	-	-	-	750,000	0%
<b>Total Revenue</b>	<b>3,623,089</b>	<b>1,004</b>	<b>2,872,983</b>	<b>-</b>	<b>-</b>	<b>750,106</b>	<b>79%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	750,000	-	300,738	-	363,611	85,651	89%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>750,000</b>	<b>-</b>	<b>300,738</b>	<b>-</b>	<b>363,611</b>	<b>85,651</b>	<b>89%</b>
<b>Net</b>	<b>2,873,089</b>	<b>1,004</b>	<b>2,572,244</b>	<b>-</b>	<b>(363,611)</b>	<b>664,456</b>	
<b>Cash Balance</b>			<b>2,572,244</b>	<b>-</b>			

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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, support SUV, replacement cardiac monitors, fleet vehicle.

## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Emergency Medical Services Operating				Month	November	
Fund/Department Number	288				Date Updated	12/16/2015	
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	135,288	-	-	(135,288)	0%
Charges for Services	5,144,065	438,935	4,576,858	2,441,750	-	567,207	89%
Interest Earnings	18,000	1,264	18,751	14,341	-	(751)	104%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	17,000	250	49,591	8,916	-	(32,591)	292%
Transfers In	500,000	-	-	-	-	500,000	0%
<b>Total Revenue</b>	<b>5,679,065</b>	<b>440,448</b>	<b>4,780,488</b>	<b>2,465,006</b>	<b>-</b>	<b>898,577</b>	<b>84%</b>
<b>Expenditures</b>							
Personnel	4,840,253	1,695,400	4,234,670	-	-	605,583	87%
Supplies	292,000	(19,243)	247,836	165,198	4,386	39,778	86%
Services	360,337	25,801	207,323	321,182	42,935	110,078	69%
Debt Service	463,773	318	452,937	247,814	1,411	9,425	98%
Capital	149,003	-	149,003	3,507,389	-	-	100%
Transfers Out	750,000	-	-	1,000,000	-	750,000	0%
<b>Total Expenditures</b>	<b>6,855,366</b>	<b>1,702,276</b>	<b>5,291,770</b>	<b>5,241,584</b>	<b>48,732</b>	<b>1,514,864</b>	<b>78%</b>
<b>Net</b>	<b>(1,176,301)</b>	<b>(1,261,827)</b>	<b>(511,282)</b>	<b>(2,776,578)</b>	<b>(48,732)</b>	<b>(616,287)</b>	
<b>Cash Balance</b>			<b>2,360,194</b>	<b>2,787,632</b>			

<b>Staffing</b>		
Full Time	51.00	51.00
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>51.00</b>	<b>51.00</b>

**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

## 2014 City of South Bend Monthly Financial Report

Fund/Department Name	Consolidated Building Fund				Month	November	
Fund/Department Number	600				Date Updated	12/14/2015	
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	1,600	-	-	0%
Charges for Services	1,886,052	105,673	1,687,990	1,213,691	-	198,062	89%
Interest Earnings	5,900	616	6,538	1,178	-	(638)	111%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	100	-	52	-	-	48	52%
Other Income	21,817	3,379	33,448	3,641	-	(11,631)	153%
Transfers In	2,663,144	665,786	2,663,144	2,306,560	-	-	100%
<b>Total Revenue</b>	<b>4,577,013</b>	<b>775,454</b>	<b>4,391,172</b>	<b>3,526,670</b>	<b>-</b>	<b>185,841</b>	<b>96%</b>
<b>Expenditures</b>							
Personnel	2,454,138	168,638	2,002,620	1,639,961	-	451,518	82%
Supplies	166,483	13,833	106,590	131,680	7,999	51,895	69%
Services	1,513,150	79,167	865,053	1,049,139	344,346	303,752	80%
Debt Service	31,630	227	18,966	15,865	337	12,327	61%
Capital	40,000	-	-	-	39,677	323	99%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>4,205,401</b>	<b>261,865</b>	<b>2,993,228</b>	<b>2,836,645</b>	<b>392,358</b>	<b>819,814</b>	<b>81%</b>
<b>Net</b>	<b>371,612</b>	<b>513,590</b>	<b>1,397,944</b>	<b>690,025</b>	<b>(392,358)</b>	<b>(633,973)</b>	
<b>Cash Balance</b>			<b>2,132,713</b>	<b>842,606</b>			

<b>Staffing</b>			
Full Time	36.00	36.00	-
Part-Time /Seasonal/Temporary	2.00	2.00	-
<b>Total</b>	<b>38.00</b>	<b>38.00</b>	<b>-</b>

**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:**

## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Parking Garages				Month	November	
Fund/Department Number	601				Date Updated	12/16/2015	
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,039,525	62,821	901,355	864,275	-	138,170	87%
Interest Earnings	5,600	386	6,134	3,183	-	(534)	110%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	11	64,428	-	(11)	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,045,125</b>	<b>63,207</b>	<b>907,500</b>	<b>931,886</b>	<b>-</b>	<b>137,625</b>	<b>87%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,742,807	51,630	842,920	555,291	509,176	390,710	78%
Debt Service	-	-	-	-	-	-	0%
Capital	63,905	(1,450)	62,367	92,097	1,536	2	100%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,806,712</b>	<b>50,180</b>	<b>905,287</b>	<b>647,388</b>	<b>510,713</b>	<b>390,712</b>	<b>78%</b>
<b>Net</b>	<b>(761,587)</b>	<b>13,027</b>	<b>2,213</b>	<b>284,497</b>	<b>(510,713)</b>	<b>(253,087)</b>	
<b>Cash Balance</b>			<b>1,075,842</b>	<b>1,168,685</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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

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

**Explain Significant Spending on Capital Projects Below:**

2015 projects include: Wayne Street Façade, Elevator Repairs and Door Repairs. These projects were begun in 2014 and will be finished in 2015. Other major repairs to be undertaken in 2015 as outlined in the study of needed improvements.

## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Solid Waste Operations				Month	November		
Fund/Department Number	610				Date Updated	12/10/2015		
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget	
<b>Revenue</b>								
Property Taxes	-	-	-	-	-	-	0%	
Local Income Taxes	-	-	-	-	-	-	0%	
Other Taxes	-	-	-	-	-	-	0%	
Grants/Intergovernmental	-	-	-	-	-	-	0%	
Charges for Services	5,219,316	406,837	4,598,934	4,528,441	-	620,382	88%	
Interest Earnings	2,500	104	2,171	1,696	-	329	87%	
Bond Proceeds	-	-	-	-	-	-	0%	
Donations	-	-	-	-	-	-	0%	
Other Income	490,473	178	251,401	297,333	-	239,072	51%	
Transfers In	-	-	-	-	-	-	0%	
<b>Total Revenue</b>	<b>5,712,289</b>	<b>407,118</b>	<b>4,852,506</b>	<b>4,827,470</b>	<b>-</b>	<b>859,783</b>	<b>85%</b>	
<b>Expenditures</b>								
Personnel	1,731,390	125,268	1,467,606	1,512,845	900	262,883	85%	
Supplies	371,208	28,143	263,547	409,427	7,356	100,305	73%	
Services	2,965,654	245,092	2,590,806	2,624,306	20,288	354,560	88%	
Debt Service	52,800	4,850	44,150	-	-	8,650	84%	
Capital	-	-	-	-	-	-	0%	
Transfers Out	752,811	-	613,600	789,916	-	139,211	82%	
<b>Total Expenditures</b>	<b>5,873,863</b>	<b>403,354</b>	<b>4,979,709</b>	<b>5,336,494</b>	<b>28,544</b>	<b>865,609</b>	<b>85%</b>	
<b>Net</b>	<b>(161,574)</b>	<b>3,765</b>	<b>(127,204)</b>	<b>(509,024)</b>	<b>(28,544)</b>	<b>(5,826)</b>		
<b>Cash Balance</b>			<b>282,982</b>	<b>251,854</b>				

<b>Staffing</b>			
Full Time	25.20	23.20	
Part-Time /Seasonal/Temporary	8.00	8.00	
<b>Total</b>	<b>33.20</b>	<b>31.20</b>	-

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

This Enterprise Fund charges City residents a small monthly fee to pick up and dispose of their trash at area landfills and recycling centers. The operations of Solid Waste are totally funded by these user fees. Transfers out to Fund 611 for debt service payments are done on an as needed basis. Year to date operating expenses are within budgeted expectations; revenues are lower than expected.

**Explain Significant Spending on Capital Projects Below:**

## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Solid Waste Capital				Month	November	
Fund/Department Number	611				Date Updated	12/3/2015	
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	200	18	113	164	-	87	57%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	752,811	-	613,600	789,916	-	139,211	82%
<b>Total Revenue</b>	<b>753,011</b>	<b>18</b>	<b>613,713</b>	<b>790,080</b>	<b>-</b>	<b>139,298</b>	<b>82%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	752,811	196	648,780	691,222	-	104,031	86%
Capital	-	-	-	171,182	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>752,811</b>	<b>196</b>	<b>648,780</b>	<b>862,403</b>	<b>-</b>	<b>104,031</b>	<b>86%</b>
<b>Net</b>	<b>200</b>	<b>(178)</b>	<b>(35,067)</b>	<b>(72,323)</b>	<b>-</b>	<b>35,267</b>	
<b>Cash Balance</b>			<b>133</b>	<b>46,117</b>			

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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, the sole source of revenue for this fund comes from dollars transferred in from the Solid Waste Operations Fund #610. These transfers are done on an as needed basis.

**Explain Significant Spending on Capital Projects Below:**

Year to date spending has been for lease purchase payments on prior year equipment acquisitions.



## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Operations				Month	November	
Fund/Department Number	620				Date Updated	12.10.15	
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	14,638,403	1,098,461	13,229,351	13,311,586	-	1,409,052	90%
Interest Earnings	29,000	1,363	24,901	10,239	-	4,099	86%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	93,580	2,113	53,187	133,506	-	40,393	57%
Transfers In	19,500	4,203	34,814	13,618	-	(15,314)	179%
<b>Total Revenue</b>	<b>14,780,483</b>	<b>1,106,141</b>	<b>13,342,253</b>	<b>13,468,950</b>	<b>-</b>	<b>1,438,230</b>	<b>90%</b>
<b>Expenditures</b>							
Personnel	5,023,137	352,824	4,170,621	3,949,971	2,371	850,146	83%
Supplies	1,576,411	149,003	1,282,182	1,164,651	149,398	144,831	91%
Services	4,919,180	498,425	3,946,761	3,926,521	382,591	589,828	88%
Debt Service	18,789	517	7,401	4,744	562	10,826	42%
Capital	-	-	-	-	-	-	0%
Transfers Out	4,306,954	332,159	3,919,232	3,599,948	-	387,722	91%
<b>Total Expenditures</b>	<b>15,844,471</b>	<b>1,332,927</b>	<b>13,326,197</b>	<b>12,645,835</b>	<b>534,922</b>	<b>1,983,352</b>	<b>87%</b>
<b>Net</b>	<b>(1,063,988)</b>	<b>(226,786)</b>	<b>16,056</b>	<b>823,115</b>	<b>(534,922)</b>	<b>(545,122)</b>	
<b>Cash Balance</b>			<b>4,289,389</b>	<b>4,215,721</b>			

<b>Staffing</b>			
Full Time	70.20	68.20	
Part-Time /Seasonal/Temporary	3.00	2.00	
<b>Total</b>	<b>73.20</b>	<b>70.20</b>	-

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

The purpose of this fund is to account for all revenue and operational expense of the water utility. This fund provides the monies for debt service obligations, reserve requirements and revenue funded capital improvements through transfer of monies to other funds within the utility operations. The transfers in revenue is interest earnings from other Water Funds which has been greater year to date than in prior years. Expenditures remain near expected budget range.

**Explain Significant Spending on Capital Projects Below:**

## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Capital				Month	November		
Fund/Department Number	622				Date Updated	12.10.15		
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget	
<b>Revenue</b>								
Property Taxes	-	-	-	-	-	-	0%	
Local Income Taxes	-	-	-	-	-	-	0%	
Other Taxes	-	-	-	-	-	-	0%	
Grants/Intergovernmental	-	-	-	-	-	-	0%	
Charges for Services	-	-	-	-	-	-	0%	
Interest Earnings	10,000	1,043	17,404	11,321	-	(7,404)	174%	
Bond Proceeds	-	-	-	-	-	-	0%	
Donations	-	-	-	-	-	-	0%	
Other Income	-	-	-	-	-	-	0%	
Transfers In	-	-	-	-	-	-	0%	
<b>Total Revenue</b>	<b>10,000</b>	<b>1,043</b>	<b>17,404</b>	<b>11,321</b>	<b>-</b>	<b>(7,404)</b>	<b>174%</b>	
<b>Expenditures</b>								
Personnel	-	-	-	-	-	-	0%	
Supplies	-	-	-	-	-	-	0%	
Services	-	-	-	3,600	-	-	0%	
Debt Service	-	-	-	-	-	-	0%	
Capital	838,893	-	262,273	383,227	162,797	413,824	51%	
Transfers Out	-	-	-	-	-	-	0%	
<b>Total Expenditures</b>	<b>838,893</b>	<b>-</b>	<b>262,273</b>	<b>386,827</b>	<b>162,797</b>	<b>413,824</b>	<b>51%</b>	
<b>Net</b>	<b>(828,893)</b>	<b>1,043</b>	<b>(244,868)</b>	<b>(375,506)</b>	<b>(162,797)</b>	<b>(421,228)</b>		
<b>Cash Balance</b>			<b>2,880,413</b>	<b>3,156,219</b>				

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

This fund is used for acquiring, constructing, and improving fixed assets. A Budget Transfer Form A will be submitted in Qrt 4 to adjust interest earnings revenue.

**Explain Significant Spending on Capital Projects Below:**

Chlorine Auto Emergency Shut Off System \$15,382 Trucks (4) & Backhoe (1) \$246,891  
 Encumb: Meter Reading Mobile Management Software (1) \$18,188 and Int'l 3 1/2 Ton Utility Truck (1) \$144,609

## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Bond Capital				Month	November	
Fund/Department Number	623				Date Updated	12.10.15	
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	545	-	544	1,686	-	1	100%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>545</b>	<b>-</b>	<b>544</b>	<b>1,686</b>	<b>-</b>	<b>1</b>	<b>100%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	86,514	-	86,470	194,932	-	44	100%
Services	36,871	-	36,843	42,103	-	28	100%
Debt Service	-	-	-	-	-	-	0%
Capital	59,600	-	59,529	374,711	-	71	100%
Transfers Out	245	-	240	-	-	5	98%
<b>Total Expenditures</b>	<b>183,230</b>	<b>-</b>	<b>183,082</b>	<b>611,746</b>	<b>-</b>	<b>148</b>	<b>100%</b>
<b>Net</b>	<b>(182,685)</b>	<b>-</b>	<b>(182,539)</b>	<b>(610,060)</b>	<b>-</b>	<b>(146)</b>	
<b>Cash Balance</b>					<b>-</b>	<b>219,691</b>	

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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 bond cash proceeds were fully expended as of July 14, 2015.

**Explain Significant Spending on Capital Projects Below:**

Water Meters \$58,193 Pinhook WT Effic Improv Proj \$122,478 Boland Park PRV \$2,171

## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Water Works Customer Deposit			<b>Month</b>	November		
<b>Fund/Department Number</b>	624			<b>Date Updated</b>	12.10.15		
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	6,000	545	8,604	4,706	-	(2,604)	143%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	40	-	-	0%
<b>Total Revenue</b>	<b>6,000</b>	<b>545</b>	<b>8,604</b>	<b>4,746</b>	<b>-</b>	<b>(2,604)</b>	<b>143%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	6,000	545	7,749	4,706	-	(1,749)	129%
<b>Total Expenditures</b>	<b>6,000</b>	<b>545</b>	<b>7,749</b>	<b>4,706</b>	<b>-</b>	<b>(1,749)</b>	<b>129%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>855</b>	<b>40</b>	<b>-</b>	<b>(855)</b>	
<b>Cash Balance</b>			<b>1,508,755</b>	<b>1,476,419</b>			

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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. A Budget Transfer Form A will be submitted to adjust interest earnings revenue. Also, a Budget Transfer Form B will be submitted in Qrt 4 adjusting earnings transfer out expenditure budget.

**Explain Significant Spending on Capital Projects Below:**

## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Water Works Sinking			<b>Month</b>	November		
<b>Fund/Department Number</b>	625			<b>Date Updated</b>	12.10.15		
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,000	474	4,383	2,244	-	617	88%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	2,045,078	170,275	1,873,265	1,878,910	-	171,813	92%
<b>Total Revenue</b>	<b>2,050,078</b>	<b>170,749</b>	<b>1,877,648</b>	<b>1,881,154</b>	<b>-</b>	<b>172,430</b>	<b>92%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	2,045,078	-	366,223	384,620	-	1,678,855	18%
Capital	-	-	-	-	-	-	0%
Transfers Out	5,000	474	4,380	2,244	-	620	88%
<b>Total Expenditures</b>	<b>2,050,078</b>	<b>474</b>	<b>370,603</b>	<b>386,864</b>	<b>-</b>	<b>1,679,475</b>	<b>18%</b>
<b>Net</b>	<b>-</b>	<b>170,275</b>	<b>1,507,045</b>	<b>1,494,290</b>	<b>-</b>	<b>(1,507,045)</b>	
<b>Cash Balance</b>			<b>1,511,701</b>	<b>1,499,627</b>			

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Bond Reserve				Month	November	
Fund/Department Number	626				Date Updated	12.10.15	
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	9,500	584	6,163	5,073	-	3,337	65%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	76,542	-	-	0%
<b>Total Revenue</b>	<b>9,500</b>	<b>584</b>	<b>6,163</b>	<b>81,615</b>	<b>-</b>	<b>3,337</b>	<b>65%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	14,500	2,374	11,185	-	-	3,315	77%
<b>Total Expenditures</b>	<b>14,500</b>	<b>2,374</b>	<b>11,185</b>	<b>-</b>	<b>-</b>	<b>3,315</b>	<b>77%</b>
<b>Net</b>	<b>(5,000)</b>	<b>(1,790)</b>	<b>(5,023)</b>	<b>81,615</b>	<b>-</b>	<b>23</b>	
<b>Cash Balance</b>			<b>1,641,654</b>	<b>1,647,291</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**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. Maximum reserve requirements have been fully satisfied.

**Explain Significant Spending on Capital Projects Below:**

## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Water Works Reserve Operations &amp; Maintenance</b>				<b>Month</b>	<b>November</b>	
<b>Fund/Department Number</b>	<b>629</b>				<b>Date Updated</b>	<b>12.10.15</b>	
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	8,500	810	12,702	6,668	-	(4,202)	149%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	154,249	-	150,228	53,507	-	4,021	97%
<b>Total Revenue</b>	<b>162,749</b>	<b>810</b>	<b>162,930</b>	<b>60,175</b>	<b>-</b>	<b>(181)</b>	<b>100%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	8,500	810	11,499	6,668	-	(2,999)	135%
<b>Total Expenditures</b>	<b>8,500</b>	<b>810</b>	<b>11,499</b>	<b>6,668</b>	<b>-</b>	<b>(2,999)</b>	<b>135%</b>
<b>Net</b>	<b>154,249</b>	<b>-</b>	<b>151,431</b>	<b>53,507</b>	<b>-</b>	<b>2,818</b>	
<b>Cash Balance</b>			<b>2,235,267</b>	<b>2,085,039</b>			

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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. Investment earnings are greater than anticipated. Current year transfer in revenue is for policy compliance purposes. A Qrt 4 Budget Transfer Form B was submitted to amend the expenditure transfer out budget.

**Explain Significant Spending on Capital Projects Below:**

## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Repair Insurance				Month	November	
Fund/Department Number	640				Date Updated	12/18/2015	
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	551,200	50,835	555,086	536,556	-	(3,886)	101%
Interest Earnings	3,600	596	8,985	4,613	-	(5,385)	250%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>554,800</b>	<b>51,431</b>	<b>564,071</b>	<b>541,168</b>	<b>-</b>	<b>(9,271)</b>	<b>102%</b>
<b>Expenditures</b>							
Personnel	206,842	11,386	142,812	153,143	-	64,030	69%
Supplies	28,603	122	16,093	12,809	6,293	6,217	78%
Services	281,802	26,132	225,787	207,500	46,205	9,811	97%
Debt Service	28,456	14,218	28,436	28,436	-	20	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>545,703</b>	<b>51,858</b>	<b>413,126</b>	<b>401,888</b>	<b>52,498</b>	<b>80,079</b>	<b>85%</b>
<b>Net</b>	<b>9,097</b>	<b>(427)</b>	<b>150,944</b>	<b>139,281</b>	<b>(52,498)</b>	<b>(89,349)</b>	
<b>Cash Balance</b>			<b>1,655,553</b>	<b>1,492,658</b>			

<b>Staffing</b>			
Full Time	2.20	1.85	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>2.20</b>	<b>1.85</b>	<b>-</b>

**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 \$500.00 deductible toward the cost of the repair and the city pays the rest.

**Explain Significant Spending on Capital Projects Below:**



## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Works Operations				Month	November		
Fund/Department Number	641				Date Updated	12/10/2015		
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget	
<b>Revenue</b>								
Property Taxes	-	-	-	-	-	-	0%	
Local Income Taxes	-	-	-	-	-	-	0%	
Other Taxes	-	-	-	-	-	-	0%	
Grants/Intergovernmental	-	-	-	-	-	-	0%	
Charges for Services	35,209,467	3,037,071	32,936,999	30,572,263	-	2,272,468	94%	
Interest Earnings	22,000	2,572	47,665	18,906	-	(25,665)	217%	
Bond Proceeds	-	-	-	-	-	-	0%	
Donations	-	-	-	-	-	-	0%	
Other Income	92,100	24,385	115,016	89,006	-	(22,916)	125%	
Transfers In	15,000	1,333	18,893	10,963	-	(3,893)	126%	
<b>Total Revenue</b>	<b>35,338,567</b>	<b>3,065,361</b>	<b>33,118,572</b>	<b>30,691,139</b>	<b>-</b>	<b>2,219,995</b>	<b>94%</b>	
<b>Expenditures</b>								
Personnel	7,402,560	500,123	5,820,150	6,001,311	-	1,582,410	79%	
Supplies	2,154,745	65,618	1,454,541	1,392,923	223,504	476,700	78%	
Services	13,678,782	839,794	9,008,063	9,072,888	1,595,274	3,075,445	78%	
Debt Service	585,187	31,854	392,388	331,170	-	192,799	67%	
Capital	-	-	-	-	-	-	0%	
Transfers Out	14,875,700	773,536	16,764,985	12,654,073	-	(1,889,285)	113%	
<b>Total Expenditures</b>	<b>38,696,974</b>	<b>2,210,925</b>	<b>33,440,127</b>	<b>29,452,365</b>	<b>1,818,778</b>	<b>3,438,069</b>	<b>91%</b>	
<b>Net</b>	<b>(3,358,407)</b>	<b>854,436</b>	<b>(321,555)</b>	<b>1,238,774</b>	<b>(1,818,778)</b>	<b>(1,218,074)</b>		
<b>Cash Balance</b>			<b>8,584,030</b>	<b>8,076,629</b>				

<b>Staffing</b>			
Full Time	95.25	85.40	
Part-Time /Seasonal/Temporary	6.62	2.00	
<b>Total</b>	<b>101.87</b>	<b>87.40</b>	-

**Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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. Extra transfers out to Capital Fund 642 to help fund upcoming projects at the Wastewater Plant overdrafted that budget line. All other operating expense categories are falling within budgeted range.

**Explain Significant Spending on Capital Projects Below:**

Capital spending for Sewage works is shown in Fund 642.

## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Works Capital				Month	November		
Fund/Department Number	642				Date Updated	12/3/2015		
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget	
<b>Revenue</b>								
Property Taxes	-	-	-	-	-	-	0%	
Local Income Taxes	-	-	-	-	-	-	0%	
Other Taxes	-	-	-	-	-	-	0%	
Grants/Intergovernmental	-	-	-	-	-	-	0%	
Charges for Services	-	-	-	-	-	-	0%	
Interest Earnings	39,000	3,451	34,147	16,464	-	4,853	88%	
Bond Proceeds	-	-	-	-	-	-	0%	
Donations	-	-	-	-	-	-	0%	
Other Income	-	-	-	-	-	-	0%	
Transfers In	5,359,000	-	8,000,000	4,000,000	-	(2,641,000)	149%	
<b>Total Revenue</b>	<b>5,398,000</b>	<b>3,451</b>	<b>8,034,147</b>	<b>4,016,464</b>	<b>-</b>	<b>(2,636,147)</b>	<b>149%</b>	
<b>Expenditures</b>								
Personnel	-	-	-	-	-	-	0%	
Supplies	-	-	-	-	-	-	0%	
Services	37,896	-	37,895	86,346	-	1	100%	
Debt Service	-	-	-	-	-	-	0%	
Capital	9,533,814	176,129	2,443,744	3,891,754	5,567,045	1,523,024	84%	
Transfers Out	-	-	-	-	-	-	0%	
<b>Total Expenditures</b>	<b>9,571,710</b>	<b>176,129</b>	<b>2,481,639</b>	<b>3,978,100</b>	<b>5,567,045</b>	<b>1,523,025</b>	<b>84%</b>	
<b>Net</b>	<b>(4,173,710)</b>	<b>(172,678)</b>	<b>5,552,507</b>	<b>38,364</b>	<b>(5,567,045)</b>	<b>(4,159,172)</b>		
<b>Cash Balance</b>			<b>9,304,229</b>	<b>4,082,930</b>				

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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: Wastewater Treatment Plant Primary Clarifier rehab \$1,443,756, East Gate Lift Station \$443,850, Wastewater Plant vehicles & equipment \$53,959, Sewer Dept vehicles & equipment \$526,851.

## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Sewage Works Reserve Operations &amp; Maint.</b>			<b>Month</b>	<b>November</b>		
<b>Fund/Department Number</b>	<b>643</b>			<b>Date Updated</b>	<b>12/2/2015</b>		
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	15,000	1,333	20,868	10,963	-	(5,868)	139%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	256,612	-	256,086	129,964	-	526	100%
<b>Total Revenue</b>	<b>271,612</b>	<b>1,333</b>	<b>276,953</b>	<b>140,927</b>	<b>-</b>	<b>(5,341)</b>	<b>102%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	15,000	1,333	18,893	10,963	-	(3,893)	126%
<b>Total Expenditures</b>	<b>15,000</b>	<b>1,333</b>	<b>18,893</b>	<b>10,963</b>	<b>-</b>	<b>(3,893)</b>	<b>126%</b>
<b>Net</b>	<b>256,612</b>	<b>-</b>	<b>258,061</b>	<b>129,964</b>	<b>-</b>	<b>(1,449)</b>	
<b>Cash Balance</b>			<b>3,678,649</b>	<b>3,422,564</b>			

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

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

**Explain Significant Spending on Capital Projects Below:**

## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Sewer Bond 2007	<b>Month</b>	November				
<b>Fund/Department Number</b>	647	<b>Date Updated</b>	12/2/2015				
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	3	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	3	-	-	0%
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	1,143	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	0	-	-	(0)	0%
<b>Total Expenditures</b>	-	-	0	1,143	-	(0)	0%
<b>Net</b>	-	-	(0)	(1,141)	-	0	
<b>Cash Balance</b>			-	0			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	-	-

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

This 2007 Bond is fully spent.

**Explain Significant Spending on Capital Projects Below:**

## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Sinking				Month	November	
Fund/Department Number	649				Date Updated	12/2/2015	
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	7,000	2,419	21,203	11,309	-	(14,203)	303%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	9,281,088	773,536	8,508,899	8,524,109	-	772,189	92%
<b>Total Revenue</b>	<b>9,288,088</b>	<b>775,955</b>	<b>8,530,102</b>	<b>8,535,418</b>	-	<b>757,986</b>	<b>92%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	9,283,609	1,484,231	3,076,893	7,324,332	-	6,2106,716	33%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>9,283,609</b>	<b>1,484,231</b>	<b>3,076,893</b>	<b>7,324,332</b>	-	<b>6,206,716</b>	<b>33%</b>
<b>Net</b>	<b>4,479</b>	<b>(708,276)</b>	<b>5,453,209</b>	<b>1,211,086</b>	-	<b>(5,448,730)</b>	
<b>Cash Balance</b>			<b>6,243,546</b>	<b>1,993,893</b>			

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Sewage Debt Service Reserve	<b>Month</b>	November
<b>Fund/Department Number</b>	653	<b>Date Updated</b>	12/1/2015
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>
	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>
			<b>Percent of Budget</b>
<b>Revenue</b>			
Property Taxes	-	-	-
Local Income Taxes	-	-	-
Other Taxes	-	-	-
Grants/Intergovernmental	-	-	-
Charges for Services	-	-	-
Interest Earnings	-	-	-
Bond Proceeds	-	-	-
Donations	-	-	-
Other Income	-	-	-
Transfers In	-	-	-
<b>Total Revenue</b>	-	-	-
<b>Expenditures</b>			
Personnel	-	-	-
Supplies	-	-	-
Services	-	-	-
Debt Service	3,181,211	-	-
Capital	-	-	-
Transfers Out	-	-	-
<b>Total Expenditures</b>	<b>3,181,211</b>	-	-
<b>Net</b>	<b>(3,181,211)</b>	-	-
<b>Cash Balance</b>		<b>7,286,832</b>	<b>7,286,828</b>

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	-	-	-

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

This Debt Reserve fund is held in a separate account with Bank of NY Mellon Trust. The account was fully funded for existing debt in 2013. A reconciliation of the account is done monthly.

**Explain Significant Spending on Capital Projects Below:**

## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Sewer Bond 2010	<b>Month</b>	November
<b>Fund/Department Number</b>	658	<b>Date Updated</b>	12/1/2015

  

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	0	6	-	(0)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	0	6	-	(0)	0%
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	924	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	1,296	-	-	0%
Transfers Out	-	-	2	-	-	(2)	0%
<b>Total Expenditures</b>	-	-	2	2,220	-	(2)	0%
<b>Net</b>	-	-	(2)	(2,213)	-	2	0%
<b>Cash Balance</b>			-	2			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	-	-

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

This 2010 bond has been fully spent.

**Explain Significant Spending on Capital Projects Below:**

## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Bond 2011				Month	November	
Fund/Department Number	659				Date Updated	12/1/2015	
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	6,000	188	4,603	20,103	-	1,397	77%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>6,000</b>	<b>188</b>	<b>4,603</b>	<b>20,103</b>	<b>-</b>	<b>1,397</b>	<b>77%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	323,670	-	8,064	4,377	9,606	306,001	5%
Debt Service	-	-	-	-	-	-	0%
Capital	3,388,168	286,684	1,364,229	5,714,164	162,482	1,861,457	45%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,711,838</b>	<b>286,684</b>	<b>1,372,292</b>	<b>5,718,541</b>	<b>172,088</b>	<b>2,167,458</b>	<b>42%</b>
<b>Net</b>	<b>(3,705,838)</b>	<b>(286,496)</b>	<b>(1,367,689)</b>	<b>(5,698,439)</b>	<b>(172,088)</b>	<b>(2,166,061)</b>	
<b>Cash Balance</b>			<b>231,697</b>	<b>2,150,061</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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

This Sewage Works Revenue Bond closed in October of 2011. A number of projects have been funded from this bond; the more significant ones 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.



## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Bond 2012				Month	November		
Fund/Department Number	661				Date Updated	12/1/2015		
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget	
<b>Revenue</b>								
Property Taxes	-	-	-	-	-	-	0%	
Local Income Taxes	-	-	-	-	-	-	0%	
Other Taxes	-	-	-	-	-	-	0%	
Grants/Intergovernmental	-	-	-	-	-	-	0%	
Charges for Services	-	-	-	-	-	-	0%	
Interest Earnings	40,000	5,322	92,357	57,537	-	(52,357)	231%	
Bond Proceeds	-	-	-	-	-	-	0%	
Donations	-	-	-	-	-	-	0%	
Other Income	-	-	-	-	-	-	0%	
Transfers In	-	-	5	-	-	(5)	0%	
<b>Total Revenue</b>	<b>40,000</b>	<b>5,322</b>	<b>92,361</b>	<b>57,537</b>	<b>-</b>	<b>(52,361)</b>	<b>231%</b>	
<b>Expenditures</b>								
Personnel	-	-	-	-	-	-	0%	
Supplies	-	-	-	-	-	-	0%	
Services	1,000,000	-	1,937	495	-	998,063	0%	
Debt Service	-	-	-	-	-	-	0%	
Capital	15,624,275	258,489	2,775,324	971,674	10,411,821	2,437,130	84%	
Transfers Out	-	-	-	-	-	-	0%	
<b>Total Expenditures</b>	<b>16,624,275</b>	<b>258,489</b>	<b>2,777,261</b>	<b>972,169</b>	<b>10,411,821</b>	<b>3,435,193</b>	<b>79%</b>	
<b>Net</b>	<b>(16,584,275)</b>	<b>(253,168)</b>	<b>(2,684,900)</b>	<b>(914,632)</b>	<b>(10,411,821)</b>	<b>(3,487,554)</b>		
<b>Cash Balance</b>			<b>14,134,365</b>	<b>17,384,395</b>				

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

**Explain Significant Spending on Capital Projects Below:**

Projects funded from this Bond in 2013 and 2014 included: East Bank Sewer Separation-Phase 4 \$2.6 million, Diamond Ave. Sewer Separation-Phase 3, \$2.6 million, Prairie Avenue Sewer Separation \$404,420, and Southwood Sewer Separation \$899,943. Spending in 2015 has been for Prairie Ave. Sewer Separation \$194,503, Fairfax Sewer \$70,022, East Bank Sewer Separation-Phase 5 \$558,784, Sewer Sensory Control Network \$193,609, Southwood Sewer Separation \$19,665, Wastewater Treatment Plant Grit/Screening Improvements \$139,740, Secondary Clarifier Modifications \$342,842, CSO LTCP re-look \$1,197,954, and misc other \$2,070.

## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	2013A Cost of Issuance Fund			<b>Month</b>	November		
<b>Fund/Department Number</b>	664			<b>Date Updated</b>	12/1/2015		
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	50	2	26	14	-	24	52%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>50</b>	<b>2</b>	<b>26</b>	<b>14</b>	<b>-</b>	<b>24</b>	<b>52%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>50</b>	<b>2</b>	<b>26</b>	<b>14</b>	<b>-</b>	<b>24</b>	<b>52%</b>
<b>Cash Balance</b>			<b>4,506</b>	<b>4,482</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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

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

**Explain Significant Spending on Capital Projects Below:**

## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	2015 Sewer Bond Issuance	<b>Month</b>	November
<b>Fund/Department Number</b>	666	<b>Date Updated</b>	12/11/2015
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>
	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>
			<b>Percent of Budget</b>
<b>Revenue</b>			
Property Taxes	-	-	-
Local Income Taxes	-	-	-
Other Taxes	-	-	-
Grants/Intergovernmental	-	-	-
Charges for Services	-	-	-
Interest Earnings	-	-	-
Bond Proceeds	-	-	-
Donations	-	-	-
Other Income	-	-	-
Transfers In	-	-	-
<b>Total Revenue</b>	-	-	-
<b>Expenditures</b>			
Personnel	-	-	-
Supplies	-	-	-
Services	-	-	-
Debt Service	-	-	-
Capital	-	-	-
Transfers Out	-	-	-
<b>Total Expenditures</b>	-	-	-
<b>Net</b>	-	-	-
<b>Cash Balance</b>	-	-	-

**Staffing**

Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	-	-

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

This fund was set up to pay the costs associated with the Sewer Bond refunding. Activity in this fund will begin in December.

**Explain Significant Spending on Capital Projects Below:**

## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Century Center				Month	November	
Fund/Department Number	670				Date Updated	12/15/2015	
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	1,313,450	-	1,313,450	1,313,450	-	-	100%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	2,490,815	224,433	1,983,466	2,327,040	-	507,349	80%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	15,000	390	(17,850)	46,320	-	32,850	-119%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>3,819,265</b>	<b>224,824</b>	<b>3,279,066</b>	<b>3,686,810</b>	-	<b>540,199</b>	<b>86%</b>
<b>Expenditures</b>							
Personnel	2,505,817	153,093	1,865,296	1,907,879	-	640,521	74%
Supplies	496,646	38,977	524,312	463,388	-	(27,666)	106%
Services	1,286,148	102,575	1,212,451	1,096,277	-	73,697	94%
Debt Service	-	-	-	-	-	-	0%
Capital	243,951	-	-	-	-	243,951	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>4,532,562</b>	<b>294,644</b>	<b>3,602,060</b>	<b>3,467,545</b>	-	<b>930,502</b>	<b>79%</b>
<b>Net</b>	<b>(713,297)</b>	<b>(69,821)</b>	<b>(322,994)</b>	<b>219,266</b>	-	<b>(390,303)</b>	
<b>Cash Balance</b>			<b>1,320,392</b>	<b>987,042</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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

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

**Explain Significant Spending on Capital Projects Below:**

## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Century Center Capital				Month	November	
Fund/Department Number	671				Date Updated	12/15/2015	
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	500	86	724	304	-	(224)	145%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>500</b>	<b>86</b>	<b>724</b>	<b>304</b>	<b>-</b>	<b>(224)</b>	<b>145%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	52,621	-	41,156	-	-	11,465	78%
Services	192,735	-	192,735	-	-	0	100%
Debt Service	-	-	-	-	-	-	0%
Capital	310,300	78,879	133,509	339,363	-	176,791	43%
Transfers Out	50,000	-	50,000	-	-	-	100%
<b>Total Expenditures</b>	<b>605,656</b>	<b>78,879</b>	<b>417,400</b>	<b>339,363</b>	<b>-</b>	<b>188,256</b>	<b>69%</b>
<b>Net</b>	<b>(605,156)</b>	<b>(78,793)</b>	<b>(416,676)</b>	<b>(339,059)</b>	<b>-</b>	<b>(188,480)</b>	
<b>Cash Balance</b>			<b>1,001,987</b>	<b>1,418,638</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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

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

**Explain Significant Spending on Capital Projects Below:**

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

## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>		Century Center Energy Conservation Debt Svc			<b>Month</b>		November	
<b>Fund/Department Number</b>		672			<b>Date Updated</b>		12/15/2015	
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>	
<b>Revenue</b>								
Property Taxes	-	-	-	-	-	-	0%	
Local Income Taxes	-	-	-	-	-	-	0%	
Other Taxes	-	-	-	-	-	-	0%	
Grants/Intergovernmental	-	-	-	-	-	-	0%	
Charges for Services	-	-	-	-	-	-	0%	
Interest Earnings	-	4	28	-	-	(28)	0%	
Bond Proceeds	-	-	-	-	-	-	0%	
Donations	-	-	-	-	-	-	0%	
Other Income	-	-	-	-	-	-	0%	
Transfers In	50,000	-	50,000	-	-	-	100%	
<b>Total Revenue</b>	<b>50,000</b>	<b>4</b>	<b>50,028</b>	<b>-</b>	<b>-</b>	<b>(28)</b>	<b>100%</b>	
<b>Expenditures</b>								
Personnel	-	-	-	-	-	-	0%	
Supplies	-	-	-	-	-	-	0%	
Services	-	-	-	-	-	-	0%	
Debt Service	-	-	-	-	-	-	0%	
Capital	-	-	-	-	-	-	0%	
Transfers Out	-	-	-	-	-	-	0%	
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>Net</b>	<b>50,000</b>	<b>4</b>	<b>50,028</b>	<b>-</b>	<b>-</b>	<b>(28)</b>		
<b>Cash Balance</b>			<b>50,028</b>	<b>-</b>				

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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:**

## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Central Services				Month	November		
Fund/Department Number	222				Date Updated	12/10/2015		
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget	
<b>Revenue</b>								
Property Taxes	-	-	-	-	-	-	0%	
Local Income Taxes	-	-	-	-	-	-	0%	
Other Taxes	-	-	-	-	-	-	0%	
Grants/Intergovernmental	29,167	-	-	-	-	29,167	0%	
Charges for Services	8,069,157	526,192	6,683,068	6,371,314	-	1,386,089	83%	
Interest Earnings	3,400	407	7,121	3,708	-	(3,721)	209%	
Bond Proceeds	-	-	-	-	-	-	0%	
Donations	-	-	-	-	-	-	0%	
Other Income	78,627	15,801	114,384	132,437	-	(35,757)	145%	
Transfers In	-	-	-	-	-	-	0%	
<b>Total Revenue</b>	<b>8,180,351</b>	<b>542,400</b>	<b>6,804,574</b>	<b>6,507,459</b>	<b>-</b>	<b>1,375,777</b>	<b>83%</b>	
<b>Expenditures</b>								
Personnel	3,099,267	203,036	2,397,128	2,384,125	300	701,839	77%	
Supplies	167,428	(11,154)	108,796	119,196	12,368	46,264	72%	
Services	4,640,552	326,330	3,988,900	3,906,418	383,954	267,698	94%	
Debt Service	9,155	210	4,965	6,495	-	4,190	54%	
Capital	141,157	-	140,857	32,262	-	300	100%	
Transfers Out	271,850	-	271,850	-	-	-	100%	
<b>Total Expenditures</b>	<b>8,329,409</b>	<b>518,421</b>	<b>6,912,497</b>	<b>6,448,497</b>	<b>396,622</b>	<b>1,020,290</b>	<b>88%</b>	
<b>Net</b>	<b>(149,058)</b>	<b>23,978</b>	<b>(107,922)</b>	<b>58,962</b>	<b>(396,622)</b>	<b>355,487</b>		
<b>Cash Balance</b>			<b>1,462,061</b>	<b>1,546,521</b>				

<b>Staffing</b>			
Full Time	44.00	40.00	40.00
Part-Time /Seasonal/Temporary	6.00	6.00	6.00
<b>Total</b>	<b>50.00</b>	<b>46.00</b>	<b>46.00</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variances 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 Nov. we had 1,116 vehicle repairs. Average Fuel prices for November is \$1.54 for Unleaded and \$1.91 for Diesel. Budgeted amount per gallon is \$3.45.

Sustainability Office continued rolling out City facility recycling and applied for two state energy grants.

**Explain Significant Spending on Capital Projects Below:**

The capital expenses for 2015 were moved to a new Fund #224 for \$271,850. We are transferring monies out of our cash reserve over to fund 224 to cover our 2015 capital expenses. We had \$120,000 roll over from 2014 to 2015 for capital expenses to converting our garage so we can work on CNG vehicles.

## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Central Services Capital	<b>Month</b>	November				
<b>Fund/Department Number</b>	224	<b>Date Updated</b>	12/11/2015				
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	49	49	-	-	(49)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	271,850	-	271,850	-	-	-	100%
<b>Total Revenue</b>	<b>271,850</b>	<b>49</b>	<b>271,899</b>	<b>-</b>	<b>-</b>	<b>(49)</b>	<b>100%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	29,190	-	29,190	-	-	-	100%
Services	8,950	-	4,272	-	12,950	(8,272)	192%
Debt Service	-	-	-	-	-	-	0%
Capital	233,710	-	28,196	-	24,632	180,882	23%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>271,850</b>	<b>-</b>	<b>61,658</b>	<b>-</b>	<b>37,582</b>	<b>172,611</b>	<b>37%</b>
<b>Net</b>	<b>-</b>	<b>49</b>	<b>210,241</b>	<b>-</b>	<b>(37,582)</b>	<b>(172,660)</b>	
<b>Cash Balance</b>			<b>210,241</b>	<b>-</b>			

<b>Staffing</b>	
Full Time	-
Part-Time /Seasonal/Temporary	-
<b>Total</b>	<b>-</b>

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

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

**Explain Significant Spending on Capital Projects Below:**

Capital projects for 2015 include a roof replacement for the Equipment Services building (\$171,850), six (6) mobile comm lifts (\$10,000 each) and an inground hoist (\$40,000).



## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Liability Insurance				Month	November		
Fund/Department Number	226				Date Updated	12/14/2015		
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget	
<b>Revenue</b>								
Property Taxes	-	-	-	-	-	-	0%	
Local Income Taxes	-	-	-	-	-	-	0%	
Other Taxes	-	-	-	-	-	-	0%	
Grants/Intergovernmental	-	-	-	-	-	-	0%	
Charges for Services	1,222,727	101,897	1,120,870	2,618,256	-	101,857	92%	
Interest Earnings	20,500	1,611	29,105	16,601	-	(8,605)	142%	
Bond Proceeds	-	-	-	-	-	-	0%	
Donations	-	-	-	-	-	-	0%	
Other Income	19,375	675	95,248	162,023	-	(75,873)	492%	
Transfers In	-	-	-	-	-	-	0%	
<b>Total Revenue</b>	<b>1,262,602</b>	<b>104,184</b>	<b>1,245,223</b>	<b>2,796,880</b>	<b>-</b>	<b>17,379</b>	<b>99%</b>	
<b>Expenditures</b>								
Personnel	239,493	15,319	197,990	165,183	-	41,503	83%	
Supplies	36,189	2,304	29,209	14,754	623	6,357	82%	
Services	2,706,111	42,587	2,101,768	1,983,801	67,606	536,738	80%	
Debt Service	-	-	-	-	-	-	0%	
Capital	-	-	-	3,555	-	-	0%	
Transfers Out	-	-	-	-	-	-	0%	
<b>Total Expenditures</b>	<b>2,981,793</b>	<b>60,209</b>	<b>2,328,966</b>	<b>2,167,292</b>	<b>68,229</b>	<b>584,598</b>	<b>80%</b>	
<b>Net</b>	<b>(1,719,191)</b>	<b>43,974</b>	<b>(1,083,743)</b>	<b>629,588</b>	<b>(68,229)</b>	<b>(567,219)</b>		
<b>Cash Balance</b>			<b>4,596,330</b>	<b>5,815,085</b>				

<b>Staffing</b>		
Full Time	4.00	3.00
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>4.00</b>	<b>3.00</b>

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

This fund handles operations relating to business insurance and claims: property, liability, workers compensation, etc. and the operation of the safety and risk department. Position vacancy, due to retirement, remains unfilled. The \$2.7 million budget for Services includes estimated claims for 2015 of \$1 million as well as nearly \$1 million in insurance premiums for both liability and workers' compensation policies carried by the City. Staffing includes 3 positions in Safety & Risk and 1 paralegal position for a claims adjuster.

**Explain Significant Spending on Capital Projects Below:**

No capital expenditures are budgeted in 2015.

## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Take Home Vehicle Police				<b>Month</b>	November	
<b>Fund/Department Number</b>	278				<b>Date Updated</b>	12/17/2015	
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	61,100	4,460	54,930	56,450	-	6,170	90%
Interest Earnings	2,000	223	3,243	1,606	-	(1,243)	162%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	61,100	4,460	54,930	56,343	-	6,170	90%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>124,200</b>	<b>9,143</b>	<b>113,103</b>	<b>114,399</b>	<b>-</b>	<b>11,097</b>	<b>91%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	61,100	-	-	60,580	-	61,100	0%
Services	10,000	-	1,086	-	-	8,914	11%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>71,100</b>	<b>-</b>	<b>1,086</b>	<b>60,580</b>	<b>-</b>	<b>70,014</b>	<b>2%</b>
<b>Net</b>	<b>53,100</b>	<b>9,143</b>	<b>112,017</b>	<b>53,819</b>	<b>-</b>	<b>(58,917)</b>	
<b>Cash Balance</b>			<b>628,030</b>	<b>506,771</b>			

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

This fund charges police officers for liability insurance and gasoline costs for take home police vehicles. The cash reserve in this fund has increased in recent years and is expected to increase during 2015. Claims have been minimal in this fund since it was created. This fund is classified as an Internal Service Fund for financial reporting. No liability claims were paid during 2014.

**Explain Significant Spending on Capital Projects Below:**

None

## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Self-Funded Employee Benefits				Month	November		
Fund/Department Number	711				Date Updated	12/15/2015		
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget	
<b>Revenue</b>								
Property Taxes	-	-	-	-	-	-	0%	
Local Income Taxes	-	-	-	-	-	-	0%	
Other Taxes	-	-	-	-	-	-	0%	
Grants/Intergovernmental	-	-	-	-	-	-	0%	
Charges for Services	16,315,000	1,176,759	13,178,092	11,809,198	-	3,136,908	81%	
Interest Earnings	23,345	1,738	26,902	17,225	-	(3,557)	115%	
Bond Proceeds	-	-	-	-	-	-	0%	
Donations	-	-	-	-	-	-	0%	
Other Income	19,425	-	19,399	330,266	-	26	100%	
Transfers In	-	-	-	-	-	-	0%	
<b>Total Revenue</b>	<b>16,357,770</b>	<b>1,178,497</b>	<b>13,224,393</b>	<b>12,156,689</b>	<b>-</b>	<b>3,133,377</b>	<b>81%</b>	
<b>Expenditures</b>								
Personnel	4,326	1	9	-	-	4,317	0%	
Supplies	24,275	107	12,546	36,153	3,071	8,658	64%	
Services	844,520	63,111	666,836	575,376	82,276	95,409	89%	
Insurance	15,823,814	1,185,846	11,968,775	12,901,677	-	3,855,039	76%	
Debt Service	-	-	-	-	-	-	0%	
Capital	-	-	-	-	-	-	0%	
Transfers Out	-	-	-	-	-	-	0%	
<b>Total Expenditures</b>	<b>16,696,935</b>	<b>1,249,066</b>	<b>12,648,166</b>	<b>13,513,206</b>	<b>85,347</b>	<b>3,963,422</b>	<b>76%</b>	
<b>Net</b>	<b>(339,165)</b>	<b>(70,568)</b>	<b>576,227</b>	<b>(1,356,517)</b>	<b>(85,347)</b>	<b>(830,045)</b>		
<b>Cash Balance</b>			<b>4,633,214</b>	<b>4,304,930</b>				

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**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. We are also working with our insurance advisor to implement a near site clinic, which is expected to help control costs.

**Explain Significant Spending on Capital Projects Below:**

None

## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Unemployment Compensation				Month	November	
Fund/Department Number	713				Date Updated	12/15/2015	
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	112,996	8,473	93,207	93,834	-	19,789	82%
Interest Earnings	1,550	92	1,406	777	-	144	91%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>114,546</b>	<b>8,566</b>	<b>94,613</b>	<b>94,611</b>	<b>-</b>	<b>19,933</b>	<b>83%</b>
<b>Expenditures</b>							
Personnel	200,000	1,386	54,084	114,043	-	145,916	27%
Supplies	-	-	-	-	-	-	0%
Services	26,796	566	15,030	6,622	11,000	766	97%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>226,796</b>	<b>1,952</b>	<b>69,114</b>	<b>120,665</b>	<b>11,000</b>	<b>146,682</b>	<b>35%</b>
<b>Net</b>	<b>(112,250)</b>	<b>6,614</b>	<b>25,499</b>	<b>(26,054)</b>	<b>(11,000)</b>	<b>(126,749)</b>	
<b>Cash Balance</b>			<b>266,670</b>	<b>233,976</b>			

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

This fund charges an allocation of 0.5% of payroll to most departments to cover the cost of unemployment claims paid. Due to continued favorable claims, the fund will only charge departments at 0.25% unless the claims increase substantially. 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

## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Firefighters Pension				Month	November	
Fund/Department Number	701				Date Updated	12/16/2015	
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	5,036,025	-	5,039,025	5,129,098	-	(3,000)	100%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,500	626	1,636	1,409	-	2,864	36%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	4,000	-	6,411	-	-	(2,411)	160%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,044,525</b>	<b>626</b>	<b>5,047,072</b>	<b>5,130,507</b>	<b>-</b>	<b>(2,547)</b>	<b>100%</b>
<b>Expenditures</b>							
Personnel	5,661,579	423,187	4,762,574	4,993,895	-	899,005	84%
Supplies	200	-	-	-	-	200	0%
Services	4,800	79	884	757	-	3,916	18%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>5,666,579</b>	<b>423,266</b>	<b>4,763,459</b>	<b>4,994,652</b>	<b>-</b>	<b>903,120</b>	<b>84%</b>
<b>Net</b>	<b>(622,054)</b>	<b>(422,640)</b>	<b>283,613</b>	<b>135,856</b>	<b>-</b>	<b>(905,667)</b>	
<b>Cash Balance</b>			<b>922,917</b>	<b>1,073,956</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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

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

**Explain Significant Spending on Capital Projects Below:**

No capital expenditures are purchased through this account.

## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Police Pension				Month	November		
Fund/Department Number	702				Date Updated	12/11/2015		
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget	
<b>Revenue</b>								
Property Taxes	-	-	-	-	-	-	0%	
Local Income Taxes	-	-	-	-	-	-	0%	
Other Taxes	6,375,359	-	6,378,359	6,111,865	-	(3,000)	100%	
Grants/Intergovernmental	-	-	-	-	-	-	0%	
Charges for Services	-	-	-	-	-	-	0%	
Interest Earnings	6,000	965	3,120	2,898	-	2,880	52%	
Bond Proceeds	-	-	-	-	-	-	0%	
Donations	-	-	-	-	-	-	0%	
Other Income	4,000	-	62	4,122	-	3,938	2%	
Transfers In	-	-	-	-	-	-	0%	
<b>Total Revenue</b>	<b>6,385,359</b>	<b>965</b>	<b>6,381,541</b>	<b>6,118,885</b>	<b>-</b>	<b>3,818</b>	<b>100%</b>	
<b>Expenditures</b>								
Personnel	6,827,035	535,981	5,823,472	6,173,233	-	1,003,563	85%	
Supplies	800	-	-	151	-	800	0%	
Services	4,400	97	3,893	792	-	507	88%	
Debt Service	-	-	-	-	-	-	0%	
Capital	-	-	-	-	-	-	0%	
Transfers Out	-	-	-	-	-	-	0%	
<b>Total Expenditures</b>	<b>6,832,235</b>	<b>536,078</b>	<b>5,827,365</b>	<b>6,174,176</b>	<b>-</b>	<b>1,004,870</b>	<b>85%</b>	
<b>Net</b>	<b>(446,876)</b>	<b>(535,113)</b>	<b>554,176</b>	<b>(55,291)</b>	<b>-</b>	<b>(1,001,052)</b>		
<b>Cash Balance</b>			<b>1,664,948</b>	<b>1,653,368</b>				

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variances 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.

## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	City Cemetery			<b>Month</b>	November		
<b>Fund/Department Number</b>	730			<b>Date Updated</b>	12/10/2015		
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	150	10	164	112	-	(14)	109%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>150</b>	<b>10</b>	<b>164</b>	<b>112</b>	<b>-</b>	<b>(14)</b>	<b>109%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	20,000	-	-	8,658	-	20,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>8,658</b>	<b>-</b>	<b>20,000</b>	<b>0%</b>
<b>Net</b>	<b>(19,850)</b>	<b>10</b>	<b>164</b>	<b>(8,546)</b>	<b>-</b>	<b>(20,014)</b>	
<b>Cash Balance</b>			<b>28,542</b>	<b>28,389</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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

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

**Explain Significant Spending on Capital Projects Below:**

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

## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	River West Development Area (Airport TIF)				Month	November	
Fund/Department Number	324				Date Updated	12/16/2015	
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	16,433,274	-	9,396,168	7,521,012	-	7,037,106	57%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	490,500	-	492,000	-	-	(1,500)	100%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	18,000	-	14,061	92,430	-	3,939	78%
Interest Earnings	262,096	13,237	214,419	80,138	-	47,677	82%
Bond Proceeds	-	-	-	101,267	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,985,336	25,635	1,806,888	26,664	-	1,178,448	61%
Transfers In	4,993,040	1,005	4,986,177	3,344	-	6,863	100%
<b>Total Revenue</b>	<b>25,182,246</b>	<b>39,877</b>	<b>16,909,713</b>	<b>7,824,855</b>	-	<b>8,272,533</b>	<b>67%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	6,306,280	40,084	2,965,373	4,111,515	578,744	2,762,163	56%
Debt Service	6,365,205	-	6,029,777	2,974,481	-	335,428	95%
Capital	35,039,112	1,544,896	10,564,075	147,125	9,619,192	14,855,845	58%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>47,710,597</b>	<b>1,584,980</b>	<b>19,559,225</b>	<b>7,233,121</b>	<b>10,197,936</b>	<b>17,953,436</b>	<b>62%</b>
<b>Net</b>	<b>(22,528,351)</b>	<b>(1,545,103)</b>	<b>(2,649,512)</b>	<b>591,734</b>	<b>(10,197,936)</b>	<b>(9,680,903)</b>	
<b>Cash Balance</b>			<b>28,682,587</b>	<b>25,611,863</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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

While one can find usefulness in reviewing revenue trends in TIF funds from one year to the next, because projects change wildly from one year to the next, it is less meaningful to examine year to date expenditures against the prior year to date. Due to changes in boundary, this area now includes the former Central Medical District (Fund 426) and a portion of South Bend Central Development Area (Fund 420). The appropriate 2015 budgets, revenues and expenses for these funds have been transferred into this fund.

**Explain Significant Spending on Capital Projects Below:**

Major projects carried out/started in 2014 were: Renaissance District Phase II; the Studebaker/Oliver Project; and continued Ignition Park South & East acquisitions. In 2015, the major projects thus far approved are: 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. Major project expenditures (other than debt service) to date have been made on: Ignition Park Infrastructure (about \$1.5M); Ignition Park Multi-Tenant Bldg (about \$700K); Nello (about \$3.6M); Noble Energy (about \$2M) and Renaissance District (about \$1.8M).



## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Tax Incremental Financing (TIF) - Downtown</b>			<b>Month</b>	<b>November</b>		
<b>Fund/Department Number</b>	<b>420</b>			<b>Date Updated</b>	<b>12/16/2015</b>		
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	2,485,266	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	400,000	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	34,781	-	-	0%
Interest Earnings	-	-	-	36,926	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	247,092	-	-	0%
Transfers In	-	-	-	5,587	-	-	0%
<b>Total Revenue</b>	-	-	-	<b>3,209,652</b>	-	-	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	54,960	-	-	0%
Debt Service	-	-	-	3,277,882	-	-	0%
Capital	-	-	-	15,640	-	-	0%
Transfers Out	4,088,473	-	4,088,473	-	-	0	100%
<b>Total Expenditures</b>	<b>4,088,473</b>	-	<b>4,088,473</b>	<b>3,348,482</b>	-	<b>0</b>	<b>100%</b>
<b>Net</b>	<b>(4,088,473)</b>	-	<b>(4,088,473)</b>	<b>(138,831)</b>	-	<b>(0)</b>	
<b>Cash Balance</b>				<b>2,465,644</b>			

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	-	-	-

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

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

**Explain Significant Spending on Capital Projects Below:**

## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	TIF - West Washington			<b>Month</b>	November		
<b>Fund/Department Number</b>	422			<b>Date Updated</b>	12/16/2015		
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	420,000	-	195,866	304,152	-	224,134	47%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	9,800	496	7,124	2,321	-	2,676	73%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>429,800</b>	<b>496</b>	<b>202,990</b>	<b>306,473</b>	<b>-</b>	<b>226,810</b>	<b>47%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	33,868	208	30,502	12	3,366	0	100%
Debt Service	-	-	-	-	-	-	0%
Capital	727,032	-	-	-	-	727,032	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>760,900</b>	<b>208</b>	<b>30,502</b>	<b>12</b>	<b>3,366</b>	<b>727,032</b>	<b>4%</b>
<b>Net</b>	<b>(331,100)</b>	<b>288</b>	<b>172,488</b>	<b>306,461</b>	<b>(3,366)</b>	<b>(500,222)</b>	
<b>Cash Balance</b>			<b>1,368,237</b>	<b>919,424</b>			

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

TIF projects vary widely from year to year so little can be gained by comparing expenditures from year to year. Major Projects committed thus far in 2015 are: City Cemetery Project.

**Explain Significant Spending on Capital Projects Below:**

Major projects committed thus far in 2015 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.

## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Redevelopment Retail & Leighton Plaza			<b>Month</b>	November		
<b>Fund/Department Number</b>	425			<b>Date Updated</b>	12/16/2015		
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,300	60	857	288	-	443	66%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	189,123	14,365	151,218	154,953	-	37,905	80%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>190,423</b>	<b>14,425</b>	<b>152,075</b>	<b>155,241</b>	<b>-</b>	<b>38,348</b>	<b>80%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	8,250	2,093	7,304	3,806	-	946	89%
Services	146,466	21,519	107,440	97,550	-	39,026	73%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	19,423	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>154,716</b>	<b>23,612</b>	<b>114,744</b>	<b>120,780</b>	<b>-</b>	<b>39,972</b>	<b>74%</b>
<b>Net</b>	<b>35,707</b>	<b>(9,187)</b>	<b>37,330</b>	<b>34,461</b>	<b>-</b>	<b>(1,623)</b>	
<b>Cash Balance</b>			<b>209,857</b>	<b>167,528</b>			

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

Operations under outside contract with Bradley Co. so all expenses except capital are shown under Services line, to show consistently with Parking Garages and Blackthorn Golf Course.

**Explain Significant Spending on Capital Projects Below:**

## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	TIF - Central Medical Service Area	<b>Month</b>	November
<b>Fund/Department Number</b>	426	<b>Date Updated</b>	12/16/2015

  

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	459,659	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	7,930	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	<b>467,590</b>	-	-	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	1,558,185	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	237,889	-	-	0%
Transfers Out	2,294,533	-	2,294,533	-	-	0	100%
<b>Total Expenditures</b>	<b>2,294,533</b>	-	<b>2,294,533</b>	<b>1,796,073</b>	-	<b>0</b>	<b>100%</b>
<b>Net</b>	<b>(2,294,533)</b>	-	<b>(2,294,533)</b>	<b>(1,328,484)</b>	-	<b>(0)</b>	
<b>Cash Balance</b>				<b>1,903,929</b>			

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	-	-	-

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

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

**Explain Significant Spending on Capital Projects Below:**

## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	River East Development Area (NE Dev TIF)				Month	November	
Fund/Department Number	429				Date Updated	12/16/2015	
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	2,342,330	-	1,391,012	808,184	-	951,318	59%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	37,000	2,610	35,306	10,631	-	1,694	95%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	19,357	-	19,357	-	-	-	100%
Transfers In	1,430,966	-	1,430,965	-	-	1	100%
<b>Total Revenue</b>	<b>3,829,653</b>	<b>2,610</b>	<b>2,876,641</b>	<b>818,815</b>	<b>-</b>	<b>953,012</b>	<b>75%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	132,084	1,130	64,947	24,341	53,272	13,865	90%
Debt Service	-	-	-	-	-	-	0%
Capital	7,107,440	-	190,700	126	129,813	6,786,927	5%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>7,239,524</b>	<b>1,130</b>	<b>255,647</b>	<b>24,468</b>	<b>183,085</b>	<b>6,800,792</b>	<b>6%</b>
<b>Net</b>	<b>(3,409,871)</b>	<b>1,480</b>	<b>2,620,993</b>	<b>794,347</b>	<b>(183,085)</b>	<b>(5,847,779)</b>	
<b>Cash Balance</b>			<b>7,177,473</b>	<b>3,803,138</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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

TIF projects vary widely from year to year and will not show much trend when reviewing expenditures with prior year. Due to changes in boundary, this area now includes a portion of South Bend Central Development Area (Fund 420).

**Explain Significant Spending on Capital Projects Below:**

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

## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	TIF - Southside Development #1			<b>Month</b>	November		
<b>Fund/Department Number</b>	430			<b>Date Updated</b>	12/16/2015		
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	2,400,000	-	1,298,974	1,268,946	-	1,101,026	54%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	35,750	1,903	27,891	11,673	-	7,859	78%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,435,750</b>	<b>1,903</b>	<b>1,326,865</b>	<b>1,280,619</b>	<b>-</b>	<b>1,108,885</b>	<b>54%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	669,885	31,786	392,607	244,913	258,276	19,002	97%
Debt Service	-	-	-	-	-	-	0%
Capital	2,172,650	96	700,198	529,667	256,813	1,215,639	44%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,842,535</b>	<b>31,882</b>	<b>1,092,806</b>	<b>774,580</b>	<b>515,088</b>	<b>1,234,641</b>	<b>57%</b>
<b>Net</b>	<b>(406,785)</b>	<b>(29,980)</b>	<b>234,060</b>	<b>506,039</b>	<b>(515,088)</b>	<b>(125,756)</b>	
<b>Cash Balance</b>			<b>5,191,351</b>	<b>3,945,687</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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

TIF projects vary widely from one year to the next so expenditure comparison will not yield reliable trend review.

**Explain Significant Spending on Capital Projects Below:**

Projects committed to in 2014 were: completion of the Fellows Street Corridor Project; Ireland & Miami Area Improvements; Main/Lafayette Crossover Project and Walter Street Sidewalks. Projects committed to in 2015 include: Chippewa Improvements, Fellows Street Corridor, Ireland & Miami Area Improvements, Ireland Road Acquisition Services, Main-Lafayette Crossover Connector and MetroNet.

## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	TIF - Douglas Road			<b>Month</b>	November		
<b>Fund/Department Number</b>	435			<b>Date Updated</b>	12/16/2015		
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	320,000	-	163,944	160,947	-	156,056	51%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	750	16	547	673	-	203	73%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	256	-	-	(256)	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>320,750</b>	<b>16</b>	<b>164,747</b>	<b>161,620</b>	<b>-</b>	<b>156,003</b>	<b>51%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	4,200	-	-	160	4,200	-	100%
Debt Service	341,189	-	341,187	395,461	-	2	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>345,389</b>	<b>-</b>	<b>341,187</b>	<b>395,621</b>	<b>4,200</b>	<b>2</b>	<b>100%</b>
<b>Net</b>	<b>(24,639)</b>	<b>16</b>	<b>(176,440)</b>	<b>(234,001)</b>	<b>(4,200)</b>	<b>156,001</b>	
<b>Cash Balance</b>			<b>44,990</b>	<b>60,599</b>			

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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:**

## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	River East Residential (NE Res TIF)	<b>Month</b>	November
<b>Fund/Department Number</b>	436	<b>Date Updated</b>	12/16/2015

  

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	2,599,000	-	1,663,572	1,382,498	-	935,428	64%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	211,000	-	210,999	-	-	1	100%
Interest Earnings	5,000	-	1,571	3,309	-	3,429	31%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,815,000</b>	<b>-</b>	<b>1,876,143</b>	<b>1,385,807</b>	<b>-</b>	<b>938,857</b>	<b>67%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	3,425,632	-	3,425,628	3,362,307	-	4	100%
Capital	-	-	-	214,573	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,425,632</b>	<b>-</b>	<b>3,425,628</b>	<b>3,576,880</b>	<b>-</b>	<b>4</b>	<b>100%</b>
<b>Net</b>	<b>(610,632)</b>	<b>-</b>	<b>(1,549,485)</b>	<b>(2,191,073)</b>	<b>-</b>	<b>938,853</b>	
<b>Cash Balance</b>			<b>156,018</b>	<b>363,006</b>			

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

TIF projects vary widely from year to year and expenditures will not necessarily have any trend from one year to the next. Debt Service is related to the Eddy Street Commons Bonds

**Explain Significant Spending on Capital Projects Below:**



## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Redevelopment General				Month	November	
Fund/Department Number	433				Date Updated	12/16/2015	
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	252	4	58	49	-	194	23%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>252</b>	<b>4</b>	<b>58</b>	<b>49</b>	<b>-</b>	<b>194</b>	<b>23%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	6,000	1,447	1,447	15,703	-	4,553	24%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>6,000</b>	<b>1,447</b>	<b>1,447</b>	<b>15,703</b>	<b>-</b>	<b>4,553</b>	<b>24%</b>
<b>Net</b>	<b>(5,748)</b>	<b>(1,443)</b>	<b>(1,389)</b>	<b>(15,655)</b>	<b>-</b>	<b>(4,359)</b>	
<b>Cash Balance</b>			<b>8,701</b>	<b>10,094</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**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:**

## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Certified Technology Park			<b>Month</b>	November		
<b>Fund/Department Number</b>	439			<b>Date Updated</b>	12/16/2015		
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	1,328,182	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	33,904	962	25,122	11,867	-	8,782	74%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	48,335	-	-	(48,335)	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>33,904</b>	<b>962</b>	<b>73,457</b>	<b>1,340,049</b>	<b>-</b>	<b>(39,553)</b>	<b>217%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	5,000,000	43,798	2,736,204	-	443,704	1,820,092	64%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>5,000,000</b>	<b>43,798</b>	<b>2,736,204</b>	<b>-</b>	<b>443,704</b>	<b>1,820,092</b>	<b>64%</b>
<b>Net</b>	<b>(4,966,096)</b>	<b>(42,836)</b>	<b>(2,662,747)</b>	<b>1,340,049</b>	<b>(443,704)</b>	<b>(1,859,645)</b>	
<b>Cash Balance</b>			<b>2,357,814</b>	<b>5,022,644</b>			

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

**Explain Significant Spending on Capital Projects Below:**

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

## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Airport Urban Enterprise Zone			<b>Month</b>	November		
<b>Fund/Department Number</b>	454			<b>Date Updated</b>	12/16/2015		
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,800	137	2,181	1,213	-	619	78%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,800</b>	<b>137</b>	<b>2,181</b>	<b>1,213</b>	<b>-</b>	<b>619</b>	<b>78%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>2,800</b>	<b>137</b>	<b>2,181</b>	<b>1,213</b>	<b>-</b>	<b>619</b>	
<b>Cash Balance</b>			<b>379,622</b>	<b>377,584</b>			

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

No significant issues.

**Explain Significant Spending on Capital Projects Below:**

## 2015 City of South Bend Monthly Financial Report

Fund/Department Name	Blackthorn Operations				Month	November	
Fund/Department Number	619				Date Updated	12/16/2015	
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	119,799	-	119,297	1,532,623	-	502	100%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>119,799</b>	<b>-</b>	<b>119,297</b>	<b>1,532,623</b>	<b>-</b>	<b>502</b>	<b>100%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	181,905	-	181,484	1,489,745	-	421	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	19,744	-	19,744	-	-	0	100%
<b>Total Expenditures</b>	<b>201,649</b>	<b>-</b>	<b>201,228</b>	<b>1,489,745</b>	<b>-</b>	<b>421</b>	<b>100%</b>
<b>Net</b>	<b>(81,850)</b>	<b>-</b>	<b>(81,931)</b>	<b>42,877</b>	<b>-</b>	<b>81</b>	
<b>Cash Balance</b>			<b>-</b>	<b>118,727</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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

Course operations under outside contract with Billy Casper Golf so all expenses except capital are shown under Services to show consistently with Parking Garages and Redevelopment Retail. 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

## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Redevelopment Bond - Airport Taxable</b>	<b>Month</b>	<b>November</b>				
<b>Fund/Department Number</b>	<b>315</b>	<b>Date Updated</b>	<b>12/16/2015</b>				
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,000	376	5,988	3,344	-	(988)	120%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,000</b>	<b>376</b>	<b>5,988</b>	<b>3,344</b>	<b>-</b>	<b>(988)</b>	<b>120%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	5,000	376	5,389	3,344	-	(389)	108%
<b>Total Expenditures</b>	<b>5,000</b>	<b>376</b>	<b>5,389</b>	<b>3,344</b>	<b>-</b>	<b>(389)</b>	<b>108%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>599</b>	<b>-</b>	<b>-</b>	<b>(599)</b>	
<b>Cash Balance</b>			<b>1,038,904</b>	<b>1,038,904</b>			

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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:**

## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Coveleski Debt Service Reserve			<b>Month</b>	November		
<b>Fund/Department Number</b>	317			<b>Date Updated</b>	12/16/2015		
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	3,800	184	2,917	1,622	-	883	77%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>3,800</b>	<b>184</b>	<b>2,917</b>	<b>1,622</b>	<b>-</b>	<b>883</b>	<b>77%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>3,800</b>	<b>184</b>	<b>2,917</b>	<b>1,622</b>	<b>-</b>	<b>883</b>	
<b>Cash Balance</b>			<b>507,820</b>	<b>505,095</b>			

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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:**

## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Redevelopment Bond - Palais Royale				<b>Month</b>	November	
<b>Fund/Department Number</b>	328				<b>Date Updated</b>	12/16/2015	
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	13,000	629	10,006	5,587	-	2,994	77%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>13,000</b>	<b>629</b>	<b>10,006</b>	<b>5,587</b>	<b>-</b>	<b>2,994</b>	<b>77%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	6,000	629	9,004	5,587	-	(3,004)	150%
<b>Total Expenditures</b>	<b>6,000</b>	<b>629</b>	<b>9,004</b>	<b>5,587</b>	<b>-</b>	<b>(3,004)</b>	<b>150%</b>
<b>Net</b>	<b>7,000</b>	<b>-</b>	<b>1,002</b>	<b>-</b>	<b>-</b>	<b>5,998</b>	
<b>Cash Balance</b>			<b>1,735,840</b>	<b>1,735,840</b>			

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

## 2015 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	TIF - Southside Development #3			<b>Month</b>	November		
<b>Fund/Department Number</b>	432			<b>Date Updated</b>	12/16/2015		
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	11,500	-	11,490	9,175	-	10	100%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	25,000	1,917	31,573	19,405	-	(6,573)	126%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>36,500</b>	<b>1,917</b>	<b>43,063</b>	<b>28,580</b>	<b>-</b>	<b>(6,563)</b>	<b>118%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	203,000	-	201,724	656	-	1,276	99%
Debt Service	488,380	-	488,380	491,495	-	-	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>691,380</b>	<b>-</b>	<b>690,104</b>	<b>492,151</b>	<b>-</b>	<b>1,276</b>	<b>100%</b>
<b>Net</b>	<b>(654,880)</b>	<b>1,917</b>	<b>(647,041)</b>	<b>(463,571)</b>	<b>-</b>	<b>(7,839)</b>	
<b>Cash Balance</b>			<b>5,855,814</b>	<b>6,505,115</b>			

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

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

**Explain Significant Spending on Capital Projects Below:**