



Period Ending: November 30, 2014

Issued By: Administration/Finance

City of South Bend

Monthly Departmental Financial Report

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Distribution

Mayor	Pete Buttigieg
Chief of Staff	Kathryn Roos
Deputy Chief of Staff	Brian Pawlowski
South Bend Common Council	
Controller	John Murphy
Deputy City Controller	Jennifer Hockenull
City Finance Director	Rahman Johnson
Financial Specialist Senior	Cecil Eastman
Department Heads	
Fiscal Officers	

Narrative, November 2014

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 20th of the month following the reporting period. The staff of the Department of Administration & Finance then summarizes the information 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, 2014, total revenue was \$213,205,038 79% of estimated revenue. As of November, 2013 total revenue received was \$220,563,813 within the same funds. Excluding property taxes which are received in June and December each year, remaining revenue sources are at 86% of estimates—less than the expected 92% at this point in the year. November’s cash receipts of \$13.8 million included \$2 million in tax receipts from the county that should have been received in October and \$1.4 million in water works revenue.

As of November 30, 2014, total expenditures were \$243,354,508 and outstanding encumbrances were \$26,875,831, a total of \$270,230,339 which represents 70% of the amended expenditure budget. Encumbrances are either holdovers from previous years or obligations for the remainder of the year. Encumbrances continued to drop in November as more construction projects and vendors were paid after work performed. If encumbrances were excluded, expenditures were 63% of the amended expenditure budget at the end of the period. Total expenditures were \$252,456,469 as of November 30, 2013.

We hope that you find this Monthly Departmental Financial Report useful in understanding the finances of the City of South Bend a little bit better. 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, 2014

Fund Control	Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
City Funds								
		General Fund	54,600,987	1,115,589	35,601,660	42,739,637	18,999,327	65%
		Special Revenue						
		102 Rainy Day	52,000	1,126	27,770	27,448	24,230	53%
		201 Parks & Recreation	10,996,309	74,591	6,995,478	8,021,177	4,000,831	64%
		202 Motor Vehicle Highway	9,202,986	288,187	8,432,890	8,573,322	770,096	92%
		203 Recreation Nonreverting	1,471,592	31,649	875,398	954,461	596,194	59%
		209 Studebaker-Oliver Reverting Grants	335,000	142	3,491	3,451	331,509	1%
		210 Economic Development State Grants	2,077,016	44	55,164	219,899	2,021,852	3%
		211 Community & Economic Development Admn.	2,406,017	16,762	2,347,533	2,484,564	58,484	98%
		212 Community & Economic Development	6,911,000	148,889	4,230,367	4,252,982	2,680,633	61%
		216 Police State Seizures	36,200	23	28,838	19,701	7,362	80%
		217 Gift, Donation, Bequest	178,403	29	171,539	11,483	6,864	96%
		218 Police Curfew Violations	1,125	14	388	658	737	34%
		220 Law Enforcement Continuing Education	221,500	17,921	191,699	182,831	29,801	87%
		227 Loss Recovery	17,000	860	24,479	3,843,716	-7,479	144%
		244 Emergency Phone System	215,000	0	215,000	0	0	100%
		249 Public Safety LOIT	6,391,029	1,063,465	5,853,366	5,988,046	537,663	92%
		251 Local Roads & Streets	1,121,801	88,124	968,193	916,944	153,608	86%
		252 Excess Welfare Distribution	0	0	4	4	-4	0%
		258 Human Rights Federal Grant	210,700	70,518	170,916	175,528	39,784	81%
		271 Eastrace Waterway	100	1	34	46	66	34%
		273 Morris PAC / Palais Royale Marketing	9,500	4	9,295	6,685	205	98%
		280 Police Block Grants	0	1	12	12	-12	0%
		281 Economic Develop. Commission-Revenue Bonds	0	4	87	86	-87	0%
		289 HAZMAT	34,055	5	24,133	16,758	9,922	71%
		291 Indiana River Rescue	45,350	14	38,915	66,044	6,435	86%
		292 Police Grants	228,060	0	76,920	38,532	151,140	34%
		294 Regional Police Academy	22,000	9	18,523	20,997	3,477	84%
		295 COPS MORE Grant	41,600	714	11,704	10,313	29,896	28%
		299 Police Federal Drug Enforcement	83,636	77	67,646	181,248	15,990	81%
		404 County Option Income Tax	9,270,187	1,484,655	8,448,259	7,810,544	821,928	91%
		408 Economic Development Income Tax	9,346,481	1,467,402	8,481,011	7,951,245	865,471	91%
		410 Urban Development Action Grant	110	4	89	3,827	21	81%
		655 Project Releaf	431,700	36,489	403,258	399,458	28,442	93%
		705 Police K-9 Unit	2,000	0	2,007	7	-7	100%
		Special Revenue Total	61,359,457	4,791,723	48,174,405	52,182,017	13,185,052	79%
		City Debt Service						
		313 Football Hall of Fame Debt Service	649,990	7,140	373,004	792,996	276,986	57%
		City Debt Service Total	649,990	7,140	373,004	792,996	276,986	57%
		Capital Project						
		288 Emergency Medical Services Capital Improv.	2,661,060	147,041	2,465,006	3,050,862	196,054	93%
		377 Professional Sports Development	678,228	58,514	619,814	526,905	58,414	91%
		401 Coveleski Stadium Capital	500	5	13,616	86	-13,116	2723%
		403 Zoo Endowment	2,900	6	158	156	2,742	5%
		405 Park Nonreverting Capital	195,700	60	26,157	18,799	169,543	13%
		406 Cumulative Capital Development	520,794	3,962	299,904	318,448	220,890	58%
		407 Cumulative Capital Improvement	434,150	14	298,759	304,222	135,391	69%
		412 Major Moves Construction	581,798	746	537,605	499,156	44,193	92%
		416 Morris Performing Arts Center Capital	76,725	1,932	64,229	76,741	12,496	84%
		434 Community Revitalization Enhancement District	651,000	25	277	418	650,723	0%
		450 Palais Royale Historic Preservation	10,500	903	9,487	14,375	1,013	90%
		677 Football Hall of Fame Capital	2,500	78	2,031	2,297	469	81%
		Capital Project Total	5,815,855	213,287	4,337,043	4,812,463	1,478,812	75%
		Enterprise						
		600 Consolidated Building Fund	3,845,305	96,823	3,526,670	890,324	318,635	92%
		601 Parking Garages	1,041,468	67,165	931,886	910,902	109,582	89%
		610 Solid Waste Operations	5,375,201	406,595	4,827,470	4,934,459	547,731	90%
		611 Solid Waste Capital	836,202	46,010	790,080	830,663	46,122	94%

City of South Bend
Monthly Department Financial Report
REVENUE SUMMARY
November 30, 2014

Fund Control	Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
City Fu	Enterp	620 Water Works Operations	14,792,778	1,078,181	13,468,950	14,031,231	1,323,828	91%
		622 Water Works Capital	10,000	438	11,321	12,855	-1,321	113%
		623 Water Works Bond Capital	5,000	33	1,686	15,912	3,314	34%
		624 Water Works Customer Deposit	6,040	192	4,746	4,511	1,294	79%
		625 Water Works Sinking	2,057,224	170,978	1,881,154	1,883,451	176,070	91%
		626 Water Works Bond Reserve	90,073	210	81,615	236,160	8,458	91%
		629 Water Works Reserve Operations & Maintenance	70,312	272	60,175	51,738	10,137	86%
		640 Sewer Repair Insurance	578,270	49,072	541,168	506,046	37,102	94%
		641 Sewage Works Operations	34,989,128	2,750,791	30,691,139	29,187,201	4,297,989	88%
		642 Sewage Works Capital	4,039,000	556	4,016,464	193,225	22,536	99%
		643 Sewage Works Reserve Operations & Maint.	238,715	446	140,927	210,538	97,788	59%
		645 2006 Sewer Bond	0	0	0	0	0	0%
		647 Sewer Bond 2007	0	0	3	41	-3	0%
		649 Sewage Sinking	9,809,145	775,742	8,535,418	8,687,415	1,273,727	87%
		650 Clay Sewage Gen Fund	0	0	0	2	0	0%
		651 2007B Sewer Bond	0	0	0	68	0	0%
		653 Sewage Debt Service Reserve	0	0	0	14,096	0	0%
		658 Sewer Bond 2010	0	0	6	215	-6	0%
		659 Sewer Bond 2011	25,000	504	20,103	28,978	4,897	80%
		661 Sewer Bond 2012	65,000	2,277	57,537	60,370	7,463	89%
		663 Sewer Bond 2013	0	0	0	0	0	0%
		664 2013A Cost of Issuance Fund	0	1	14	85,746	-14	0%
		665 2014 Sewer Bond	0	0	0	0	0	0%
		670 Century Center	4,569,912	171,423	3,686,810	2,895,899	883,102	81%
		671 Century Center Capital	500	23	304	675,284	196	61%
		Enterprise Total	82,444,273	5,617,733	73,275,647	66,347,330	9,168,626	89%
		Internal Service						
		222 Central Services	7,892,131	468,299	6,507,458	6,664,731	1,384,673	82%
		226 Liability Insurance	2,946,356	349,776	2,796,880	2,758,624	149,476	95%
		278 Take Home Vehicle Police	123,160	9,432	114,398	115,182	8,762	93%
		711 Self-Funded Employee Benefits	13,713,048	1,116,170	12,156,689	11,166,363	1,556,359	89%
		713 Unemployment Compensation	103,214	8,560	94,611	236,850	8,603	92%
		Internal Service Total	24,777,909	1,952,238	21,670,036	20,941,750	3,107,873	87%
		Trust & Agency						
		701 Firefighters Pension	5,391,332	251	5,130,507	5,037,784	260,825	95%
		702 Police Pension	6,310,500	351	6,118,885	5,874,217	191,615	97%
		703 Police/Fire 1977 Pension	0	0	0	0	0	0%
		730 City Cemetery	250	4	112	129	138	45%
		Trust & Agency Total	11,702,082	606	11,249,504	10,912,129	452,578	96%
		City Funds Total	241,350,553	13,698,316	194,681,300	198,728,322	46,669,253	81%
		Redevelopment Commission Controlled Funds						
		Tax Increment Financing						
		324 TIF Revenue - Airport	13,729,822	8,949	7,824,855	9,792,884	5,904,967	57%
		420 Tax Incremental Financing (TIF) - Downtown	4,178,036	29,981	3,209,652	2,527,392	968,384	77%
		422 TIF - West Washington	422,000	120	306,473	266,031	115,527	73%
		425 Redevelopment Retail & Leighton Plaza	164,303	15,283	155,241	146,063	9,062	94%
		426 TIF - Central Medical Service Area	640,000	250	467,589	624,704	172,411	73%
		429 TIF - Northeast Development	829,000	497	818,815	439,410	10,185	99%
		430 TIF - Southside Development #1	2,515,000	541	1,280,619	1,397,944	1,234,381	51%
		435 TIF - Douglas Road	320,750	8	161,620	164,590	159,130	50%
		436 TIF - Northeast Residential	2,396,200	47	1,385,807	1,348,058	1,010,393	58%
		Tax Increment Financing Total	25,195,111	55,676	15,610,671	16,707,076	9,584,440	62%
		Redevelopment						
		433 Redevelopment General	0	1	49	97	-49	0%
		439 Certified Technology Park	1,462,000	1,328,663	1,340,049	2,865,494	121,951	92%
		454 Airport Urban Enterprise Zone	1,500	49	1,213	1,199	287	81%
		619 Blackthorn Operations	1,721,979	20,167	1,532,623	1,573,510	189,356	89%
		Redevelopment Total	3,185,479	1,348,880	2,873,934	4,440,300	311,545	90%
		Debt Service						

City of South Bend
Monthly Department Financial Report
REVENUE SUMMARY
November 30, 2014

Fund Control	Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
Redeve	Debt S	315 Redevelopment Bond - Airport Taxable	5,000	135	3,344	3,316	1,656	67%
		317 Coveleski Debt Service Reserve	1,800	66	1,622	1,604	178	90%
		319 Blackthorn Redev Bond	0	0	0	464	0	0%
		328 Redevelopment Bond - Palais Royale	6,000	226	5,587	5,541	413	93%
		432 TIF - Southside Development #3	27,000	774	28,580	677,190	-1,580	106%
		Debt Service Total	39,800	1,201	39,133	688,115	667	98%
Redevelopment Commission Controlled Funds Total			28,420,390	1,405,757	18,523,738	21,835,491	9,896,652	65%
Grand Total			269,770,943	15,104,073	213,205,038	220,563,813	56,565,905	79%

City of South Bend
Monthly Department Financial Report
EXPENDITURE SUMMARY
November 30, 2014

Fund Type	Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget
City Funds								
General Fund								
	101-0101 Mayor's Office	711,711	56,446	639,275	569,705	2,071	70,364	90%
	101-0104 311 Call Center	488,908	36,746	396,606	242,243	8,665	83,637	83%
	101-0201 City Clerk	394,608	28,972	306,993	295,441	7,077	80,538	80%
	101-0301 Common Council	542,598	16,945	352,732	326,648	19,317	170,549	69%
	101-0401 Administration & Finance	2,091,944	145,806	1,805,786	1,657,077	9,320	276,839	87%
	101-0404 Morris Performing Arts Center	1,063,527	64,505	842,249	848,765	46,546	174,731	84%
	101-0405 Palais Royale	523,710	25,106	364,695	363,889	40,558	118,456	77%
	101-0501 Legal Department	1,025,635	81,557	879,006	811,132	2,786	143,843	86%
	101-0600 Energy Office 2013	0	0	0	54,256	0	0	0%
	101-0602 Engineering	1,126,302	73,754	937,969	1,211,963	8,037	180,296	84%
	101-0607 Traffic & Lighting 2013	0	0	0	109,536	0	0	0%
	101-0801 Police Department	24,725,204	1,773,181	21,381,144	20,377,767	564,103	2,779,957	89%
	101-0802 Communications Center	2,236,486	153,357	1,805,048	1,882,805	0	431,438	81%
	101-0805 Police LOIT 2013	0	6,221	12,500	3,551,061	0	-12,500	0%
	101-0901 Fire Department	21,049,415	1,842,112	19,433,129	18,197,112	47,264	1,569,022	93%
	101-0905 Fire LOIT 2013	0	0	0	3,274,314	0	0	0%
	101-1008 Human Rights	367,262	22,371	308,183	289,292	5,723	53,356	85%
	101-1201 Code 2013	5,225	1,460	2,311	1,789,634	2,269	645	88%
	101-1203 Code Hearing 2013	0	0	0	33,177	0	0	0%
	101-1204 Junk Vehicle 2013	0	0	0	31,857	0	0	0%
	101-1205 Unsafe Building 2013	0	-750	0	23,802	0	0	0%
	101-1207 Animal Control 2013	2,254	327	612	508,665	0	1,642	27%
	General Fund Total	56,354,789	4,328,117	49,468,239	56,450,143	763,736	6,122,814	89%
Special Revenue								
	102 Rainy Day	0	0	0	0	0	0	0%
	201 Parks & Recreation	12,600,878	784,950	10,688,949	11,286,827	280,671	1,631,258	87%
	202 Motor Vehicle Highway	10,008,877	817,439	8,051,345	6,652,355	1,102,391	855,142	91%
	203 Recreation Nonreverting	1,479,064	69,455	842,223	836,807	94,200	542,641	63%
	209 Studebaker-Oliver Reverting Grants	1,415,000	0	0	0	0	1,415,000	0%
	210 Economic Development State Grants	2,117,886	20,550	74,558	455,900	22,400	2,020,928	5%
	211 Community & Economic Development Admn.	2,404,884	178,423	2,020,829	1,985,132	21,880	362,175	85%
	212 Community & Economic Development	6,910,783	200,891	4,181,650	4,238,571	2,889,909	-160,776	102%
	216 Police State Seizures	40,000	0	0	12,729	0	40,000	0%
	217 Gift, Donation, Bequest	201,010	0	66,319	0	74,028	60,663	70%
	218 Police Curfew Violations	1,000	0	0	0	0	1,000	0%
	220 Law Enforcement Continuing Education	294,802	18,038	193,981	303,204	6,498	94,323	68%
	227 Loss Recovery	6,615,805	218,460	1,825,763	239,232	2,533,081	2,256,961	66%
	244 Emergency Phone System	215,000	10,742	169,692	0	0	45,308	79%
	249 Public Safety LOIT	7,214,658	454,080	6,571,639	7,405,038	0	643,019	91%
	251 Local Roads & Streets	1,124,520	123,694	555,375	781,866	335,821	233,324	79%
	252 Excess Welfare Distribution	1,146	0	0	0	0	1,146	0%
	258 Human Rights Federal Grant	224,001	22,878	192,819	172,244	3,152	28,031	87%
	271 Eastrace Waterway	10,346	0	9,092	0	0	1,254	88%
	273 Morris PAC / Palais Royale Marketing	18,000	0	11,079	7,891	1,851	5,070	72%
	280 Police Block Grants	0	0	0	0	0	0	0%
	281 Economic Develop. Commission-Revenue Bonds	0	0	0	0	0	0	0%
	289 HAZMAT	10,000	697	697	3,238	0	9,303	7%
	291 Indiana River Rescue	52,300	923	30,619	88,626	0	21,681	59%
	292 Police Grants	228,060	0	185,965	56,454	15,145	26,950	88%
	294 Regional Police Academy	23,750	430	17,756	26,212	0	5,994	75%
	295 COPS MORE Grant	141,600	717	16,658	15,608	63,637	61,305	57%
	299 Police Federal Drug Enforcement	166,499	9,636	103,804	124,696	23,960	38,735	77%
	404 County Option Income Tax	11,165,785	464,614	7,969,894	8,009,104	1,680,721	1,515,170	86%
	408 Economic Development Income Tax	10,289,984	331,080	9,839,184	7,705,428	189,532	261,268	97%
	410 Urban Development Action Grant	0	0	0	0	0	0	0%
	655 Project Releaf	430,114	27,834	133,956	340,053	1,595	294,562	32%
	705 Police K-9 Unit	2,000	0	0	0	0	2,000	0%
	Special Revenue Total	75,407,752	3,755,529	53,753,844	50,747,214	9,340,471	12,313,437	84%
City Debt Service								

City of South Bend
Monthly Department Financial Report
EXPENDITURE SUMMARY
November 30, 2014

Fund Type	Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget
City Ft	City Debt S313 Football Hall of Fame Debt Service	1,268,116	0	1,271,300	1,268,000	0	-3,184	100%
City Debt Service Total		1,268,116	0	1,271,300	1,268,000	0	-3,184	100%
Capital Project								
	288 Emergency Medical Services Capital Improv.	6,287,299	502,734	5,241,584	7,055,180	293,434	752,281	88%
	377 Professional Sports Development	865,746	0	865,545	876,470	0	201	100%
	401 Coveleski Stadium Capital	3,540	0	0	0	0	3,540	0%
	403 Zoo Endowment	0	0	0	0	0	0	0%
	405 Park Nonreverting Capital	205,217	0	165,684	133,180	33,173	6,360	97%
	406 Cumulative Capital Development	722,935	135,726	666,389	545,531	0	56,546	92%
	407 Cumulative Capital Improvement	364,762	0	369,800	367,575	0	-5,038	101%
	412 Major Moves Construction	5,823,729	847,125	3,258,375	1,217,321	2,514,100	51,253	99%
	416 Morris Performing Arts Center Capital	53,200	3,490	18,309	41,405	5,194	29,698	44%
	434 Community Revitalization Enhancement District	650,950	0	20,975	873,949	0	629,975	3%
	450 Palais Royale Historic Preservation	10,000	0	0	0	0	10,000	0%
	677 Football Hall of Fame Capital	188,567	20,793	95,990	56,810	4,186	88,391	53%
Capital Project Total		15,175,945	1,509,868	10,702,651	11,167,420	2,850,087	1,623,207	89%
Enterprise								
	600 Consolidated Building Fund	3,798,909	180,229	2,836,645	910,782	194,742	767,522	80%
	601 Parking Garages	1,597,808	48,723	647,388	729,450	75,080	875,340	45%
	610 Solid Waste Operations	5,609,963	443,646	5,336,494	5,379,583	109,942	163,527	97%
	611 Solid Waste Capital	996,070	40	862,403	660,921	0	133,667	87%
	620 Water Works Operations	14,842,004	971,056	12,645,835	12,197,846	307,312	1,888,857	87%
	622 Water Works Capital	978,258	11,401	386,827	626,411	115,598	475,833	51%
	623 Water Works Bond Capital	811,011	42,093	611,746	3,583,540	32,116	167,149	79%
	624 Water Works Customer Deposit	6,000	192	4,706	4,551	0	1,294	78%
	625 Water Works Sinking	2,057,224	168	386,864	411,716	0	1,670,360	19%
	626 Water Works Bond Reserve	0	0	0	0	0	0	0%
	629 Water Works Reserve Operations & Maintenance	8,500	272	6,668	6,437	0	1,832	78%
	640 Sewer Repair Insurance	549,978	43,364	401,888	330,148	23,950	124,141	77%
	641 Sewage Works Operations	35,556,194	2,124,079	29,452,365	26,230,067	1,243,000	4,860,829	86%
	642 Sewage Works Capital	9,267,941	80,597	3,978,100	4,416,993	2,446,464	2,843,377	69%
	643 Sewage Works Reserve Operations & Maint.	15,000	446	10,963	10,242	0	4,037	73%
	645 2006 Sewer Bond	0	0	0	12	0	0	0%
	647 Sewer Bond 2007	1,138	0	1,143	13,679	0	-5	100%
	649 Sewage Sinking	9,802,031	5,648,880	7,324,332	8,279,598	0	2,477,699	75%
	650 Clay Sewage Gen Fund	0	0	0	698	0	0	0%
	651 2007B Sewer Bond	0	0	0	35,985	0	0	0%
	653 Sewage Debt Service Reserve	0	0	0	2,438,087	0	0	0%
	658 Sewer Bond 2010	0	1,296	2,220	108,736	0	-2,220	0%
	659 Sewer Bond 2011	13,598,486	950,835	5,718,541	2,031,753	2,122,859	5,757,086	58%
	661 Sewer Bond 2012	18,868,570	61,503	972,169	4,463,904	2,183,126	15,713,275	17%
	663 Sewer Bond 2013	19,100,000	0	0	0	0	19,100,000	0%
	664 2013A Cost of Issuance Fund	0	0	0	81,279	0	0	0%
	665 2014 Sewer Bond	0	0	0	0	0	0	0%
	670 Century Center	4,564,898	297,211	3,467,545	3,069,943	0	1,097,353	76%
	671 Century Center Capital	393,547	0	339,363	30,636	0	54,184	86%
Enterprise Total		142,423,530	10,906,032	75,394,206	76,052,999	8,854,189	58,175,135	59%
Internal Service								
	222 Central Services	8,036,532	541,672	6,448,497	6,662,006	975,232	612,803	92%
	226 Liability Insurance	2,897,200	83,919	2,167,292	2,430,373	1,431	728,477	75%
	278 Take Home Vehicle Police	80,580	0	60,580	63,700	0	20,000	75%
	711 Self-Funded Employee Benefits	14,483,463	1,158,664	13,513,206	12,668,810	14,334	955,923	93%
	713 Unemployment Compensation	227,974	2,774	120,665	55,386	0	107,309	53%
Internal Service Total		25,725,749	1,787,029	22,310,240	21,880,276	990,997	2,424,512	91%
Trust & Agency								
	701 Firefighters Pension	5,874,445	441,480	4,994,652	4,984,496	0	879,793	85%
	702 Police Pension	7,221,941	536,372	6,174,173	5,938,994	0	1,047,768	85%
	730 City Cemetery	20,595	0	8,658	4,316	0	11,937	42%
	703 Police/Fire 1977 Pension	0	0	0	0	0	0	0%
Trust & Agency Total		13,116,981	977,852	11,177,482	10,927,805	0	1,939,499	85%

City of South Bend
Monthly Department Financial Report
EXPENDITURE SUMMARY
November 30, 2014

Fund Type	Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget
City Funds								
City Funds Total		329,472,862	23,264,426	224,077,962	228,493,857	22,799,480	82,595,420	75%
Redevelopment Commission Controlled Funds								
Tax Increment Financing								
	324 TIF Revenue - Airport	27,286,693	701,131	7,233,121	8,527,875	1,981,338	18,072,234	34%
	420 Tax Incremental Financing (TIF) - Downtown	5,829,261	-2,196	3,348,482	3,667,830	308,680	2,172,099	63%
	422 TIF - West Washington	657,534	119	12	333,810	8,300	649,222	1%
	425 Redevelopment Retail & Leighton Plaza	149,425	21,471	120,779	101,790	0	28,646	81%
	426 TIF - Central Medical Service Area	4,103,504	14,500	1,796,074	1,541,104	179,126	2,128,304	48%
	429 TIF - Northeast Development	2,806,117	8,814	24,467	60,517	187,524	2,594,126	8%
	430 TIF - Southside Development #1	6,487,957	207,343	774,580	3,782,399	1,407,183	4,306,194	34%
	435 TIF - Douglas Road	399,823	0	395,621	190,718	4,200	2	100%
	436 TIF - Northeast Residential	3,583,228	0	3,576,880	3,218,420	0	6,348	100%
	Tax Increment Financing Total	51,303,542	951,182	17,270,016	21,424,463	4,076,351	29,957,175	42%
Redevelopment								
	433 Redevelopment General	20,000	0	15,703	5,798	0	4,297	79%
	439 Certified Technology Park	3,600,000	0	0	0	0	3,600,000	0%
	454 Airport Urban Enterprise Zone	0	0	0	0	0	0	0%
	619 Blackthorn Operations	1,671,706	89,721	1,489,745	1,707,025	0	181,961	89%
	Redevelopment Total	5,291,706	89,721	1,505,448	1,712,823	0	3,786,258	28%
Debt Service								
	315 Redevelopment Bond - Airport Taxable	5,000	135	3,344	3,316	0	1,656	67%
	317 Coveleski Debt Service Reserve	0	0	0	0	0	0	0%
	319 Blackthorn Redev Bond	0	0	0	326,464	0	0	0%
	328 Redevelopment Bond - Palais Royale	6,000	226	5,587	5,541	0	413	93%
	432 TIF - Southside Development #3	494,151	0	492,151	490,005	0	2,000	100%
	Debt Service Total	505,151	361	501,082	825,326	0	4,069	99%
Redevelopment Commission Controlled Funds Total		57,100,399	1,041,264	19,276,546	23,962,612	4,076,351	33,747,502	41%
Grand Total		386,573,261	24,305,690	243,354,508	252,456,469	26,875,831	116,342,922	70%

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Mayor's Office	Month	November
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Fund/Department Number	101-0101	Date Updated	12/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	711,111	56,377	633,292	567,523	-	77,819	89%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	30	-	-	(30)	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	69	164	1,817	-	(164)	0%
Other Income	600	-	5,789	365	-	(5,189)	965%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	711,711	56,446	639,275	569,705	-	72,436	90%
Expenditures							
Personnel	632,608	47,182	572,211	471,188	-	60,397	90%
Supplies	19,889	1,481	19,045	38,321	719	125	99%
Services	55,853	7,636	45,232	57,850	1,352	9,269	83%
Debt Service	3,361	147	2,787	2,346	-	574	83%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	711,711	56,446	639,275	569,705	2,071	70,364	90%
Net	-	-	-	-	(2,071)	2,071	
Cash Balance							

Staffing			
Full Time	7.00	7.00	7.00
Part-Time /Seasonal/Temporary	-	1.00	1.00
Total	7.00	8.00	8.00

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

Debt Service is paid quarterly; the first payment was made in January 2014. In an effort to be more Green, the supply category is much lower than prior year as less paper is used. Reports are transmitted electronically and shared on the City's website for public information and transparency.

Explain Significant Spending on Capital Projects Below:

There are no capital projects budgeted for 2014.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	311 Call Center	Month	November
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Fund/Department Number	101-0104	Date Updated	12/11/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	8,831	-	(27,409)	-	-	36,240	-310%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	480,077	36,746	424,015	242,243	-	56,062	88%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	488,908	36,746	396,606	242,243	-	92,302	81%
Expenditures							
Personnel	422,705	31,434	361,035	232,915	-	61,670	85%
Supplies	24,771	1,654	15,681	5,972	62	9,029	64%
Services	41,432	3,658	19,891	3,356	8,603	12,938	69%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	488,908	36,746	396,606	242,243	8,665	83,637	83%
Net	-	-	-	-	(8,665)	8,665	
Cash Balance							

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

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

The negative revenues indicated in the Property Taxes line, Current Year to Date Actual column indicate that this department is collecting more in revenues than it has expended--this department is paying for itself. Part of the reason for the negative property tax revenue is also due to timing of recording charges to other departments. There were charges that occurred in 2013, however, that were not recorded until January 2014, and thus showing a credit each month YTD. This should correct itself in 2015.

Explain Significant Spending on Capital Projects Below:

No capital expenditures budgeted in 2014.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	City Clerk	Month	November
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Fund/Department Number	101-0201	Date Updated	12/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	394,608	28,972	306,993	295,441	-	87,615	78%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	394,608	28,972	306,993	295,441	-	87,615	78%
Expenditures							
Personnel	312,763	22,317	261,507	248,277	-	51,256	84%
Supplies	10,992	648	7,961	9,661	22	3,009	73%
Services	57,453	6,007	37,525	37,503	7,056	12,873	78%
Debt Service	-	-	-	-	-	-	0%
Capital	13,400	-	-	-	-	13,400	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	394,608	28,972	306,993	295,441	7,077	80,538	80%
Net	-	-	-	-	(7,077)	7,077	
Cash Balance							

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

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

Prior to the end of January, the Chief Deputy City Clerk resigned. The position was filled by the Ordinance Officer. There were three payroll checks issued in January 2014 compared to the usual two issued in January 2013. This also occurred in August of this year. Expenditures are consistent with normal operating costs.

Explain Significant Spending on Capital Projects Below:

No significant changes at this time.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Common Council	Month	November
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Fund/Department Number	101-0301	Date Updated	12/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	534,298	16,918	352,054	319,569	-	182,244	66%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	8,300	27	677	7,079	-	7,623	8%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	542,598	16,945	352,732	326,648	-	189,866	65%
Expenditures							
Personnel	297,929	15,601	184,151	175,470	-	113,778	62%
Supplies	14,785	24	614	13,367	752	13,419	9%
Services	229,884	1,320	167,966	137,811	18,565	43,353	81%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	542,598	16,945	352,732	326,648	19,317	170,549	69%
Net	-	-	-	-	(19,317)	19,317	
Cash Balance			-				

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

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

There are nine (9) Council Members. One member has declined to receive a salary. There were 3 payroll checks issued in January 2014 compared to the usual 2 issued in January 2013. This also occurred in August 2014. Total expenditures are higher in 2014 due to legal expenses for unforeseen circumstances.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Administration & Finance	Month	November
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Fund/Department Number	101-0401	Date Updated	12/15/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	2,091,894	145,806	1,801,334	1,650,742	-	290,560	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	50	-	4,452	6,335	-	(4,402)	8903%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,091,944	145,806	1,805,786	1,657,077	-	286,158	86%
Expenditures							
Personnel	1,789,551	135,119	1,567,758	1,377,372	-	221,793	88%
Supplies	39,140	1,112	28,985	35,971	2,290	7,866	80%
Services	259,453	9,575	206,472	242,449	7,030	45,951	82%
Debt Service	3,800	-	2,571	1,286	-	1,229	68%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,091,944	145,806	1,805,786	1,657,077	9,320	276,839	87%
Net	-	-	-	-	(9,320)	9,320	
Cash Balance			-	-			

Staffing			
Full Time	23.00	20.00	
Part-Time /Seasonal/Temporary	2.00	5.00	
Total	25.00	25.00	-

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

Added 3.2 positions in 2014. New Benefits Manager, Help Desk and Database Administrator positions were approved in the 2014 budget. The Database Administrator position remains unfilled. A new Deputy City Controller began in April, 2014. Additional training costs are being incurred during 2014 for new and existing staff members.

Explain Significant Spending on Capital Projects Below:

None

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Morris Performing Arts Center	Month	November
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Fund/Department Number	101-0404	Date Updated	12/8/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	181,078	44,396	33,654	154,189	-	147,424	19%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	876,949	19,396	802,661	689,147	-	74,288	92%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	5,500	714	5,935	5,430	-	(435)	108%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,063,527	64,505	842,249	848,765	-	221,278	79%
Expenditures							
Personnel	711,096	52,377	601,187	583,372	1,207	108,702	85%
Supplies	32,657	1,216	15,817	18,777	6,862	9,978	69%
Services	319,774	10,912	225,245	246,617	38,478	56,052	82%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,063,527	64,505	842,249	848,765	46,546	174,731	84%
Net	-	-	-	-	(46,546)	46,546	
Cash Balance			-				

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

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

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. Not all of the expenses are Capital expenses.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Palais Royale	Month	November
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Fund/Department Number	101-0405	Date Updated	12/8/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	295,186	11,235	159,231	87,097	-	95,396	54%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	214,274	12,813	192,379	259,381	-	21,895	90%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	14,250	1,058	13,085	17,411	-	1,165	92%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	523,710	25,106	364,695	363,889	-	118,456	70%
Expenditures							
Personnel	251,265	17,942	211,304	188,624	153	39,808	84%
Supplies	31,629	604	6,677	9,589	4,923	20,029	37%
Services	225,816	6,560	146,714	165,676	35,483	43,619	81%
Debt Service	-	-	-	-	-	-	0%
Capital	15,000	-	-	-	-	15,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	523,710	25,106	364,695	363,889	40,558	118,456	77%
Net	-	-	-	-	(40,558)	-	
Cash Balance							

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

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

Explain Significant Spending on Capital Projects Below:

No Capital Projects Started.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Legal Department	Month	November
Fund/Department Number	101-0501	Date Updated	12/10/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	953,285	81,557	872,039	754,991	-	81,246	91%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	-	1,581	1,062	-	419	79%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	70,350	-	5,386	55,080	-	64,964	8%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,025,635	81,557	879,006	811,132	-	146,629	86%
Expenditures							
Personnel	977,419	79,376	840,455	746,067	-	136,964	86%
Supplies	5,083	261	2,852	14,023	1,449	782	85%
Services	41,754	1,920	34,746	48,469	1,019	5,989	86%
Debt Service	1,379	-	953	2,573	318	108	92%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,025,635	81,557	879,006	811,132	2,786	143,843	86%
Net	-	-	-	-	(2,786)	2,786	
Cash Balance							

Staffing			
Full Time	9.60	9.60	
Part-Time /Seasonal/Temporary	-	1.00	
Total	9.60	10.60	-

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

The Other Income of \$70,350 is reimbursement for legal expenses from TIF funds which is expected to be received in December 2014. \$54,388 was received in November 2013 for legal expenses incurred for TIF related activities.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Engineering	Month	November
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Fund/Department Number	101-0602	Date Updated	12/11/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	1,100,952	73,704	914,349	1,206,884	-	186,603	83%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	25,350	50	23,620	5,079	-	1,730	93%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,126,302	73,754	937,969	1,211,963	-	188,333	83%
Expenditures							
Personnel	610,675	37,452	531,725	569,377	-	78,950	87%
Supplies	18,929	1,475	16,729	18,177	27	2,174	89%
Services	483,156	34,827	382,463	620,478	7,362	93,331	81%
Debt Service	13,542	-	7,053	3,931	648	5,841	57%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,126,302	73,754	937,969	1,211,963	8,037	180,296	84%
Net	-	-	-	-	(8,037)	8,037	
Cash Balance	-						

Staffing		
Full Time	6.90	6.65
Part-Time /Seasonal/Temporary	1.81	1.28
Total	8.71	7.93

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

Other income included \$18,356 received in May as reimbursement for costs in state projects.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Police Department	Month	November
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Fund/Department Number	101-0801	Date Updated	12/11/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	24,373,504	1,738,810	21,041,536	20,063,823	-	3,331,968	86%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	24,316	-	-	(24,316)	0%
Charges for Services	-	-	200	360	-	(200)	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	7,500	-	-	-	-	7,500	0%
Other Income	344,200	53,077	315,092	313,584	-	29,108	92%
Transfers In	-	(18,707)	-	-	-	-	0%
Total Revenue	24,725,204	1,773,181	21,381,144	20,377,767	-	3,344,060	86%
Expenditures							
Personnel	20,335,704	1,535,261	17,949,145	17,556,985	-	2,386,559	88%
Supplies	754,999	37,326	564,962	364,688	123,049	66,988	91%
Services	3,321,343	200,425	2,782,368	2,374,269	441,054	97,921	97%
Debt Service	8,000	169	19,511	15,602	-	(11,511)	244%
Capital	305,158	-	65,158	66,223	-	240,000	21%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	24,725,204	1,773,181	21,381,144	20,377,767	564,103	2,779,957	89%
Net	-	-	-	-	(564,103)	564,103	
Cash Balance							

Staffing			
Full Time	253.00	247.00	247.00
Part-Time /Seasonal/Temporary	57.00	31.00	31.00
Total	310.00	278.00	278.00

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

This fund includes the expenditures for 213 of the 260 budgeted Police officers and 95 civilian staff. Fund 249 contains the funding for 47 of the 260 Police officers that are funded by the LOIT. The 2014 Personnel Expenditure exceeds the prior year amount due to the 2.5 % increase in Police salaries partially offset by resignations and retirements in 2014 compared to 2013. Personnel costs are not expected to exceed the 2014 annual budget. The Supplies, 91% of budget used, is the result of a number of 2013 purchases encumbered in the 2014 budget as the Supplies were not received/paid for in 2013. Supplies expenditures for the full year 2014 are expected to be within budget. Services expenditures exceed 2013 and are 97% of budget due to higher than planned legal expenses.

Explain Significant Spending on Capital Projects Below:

Capital expenditures budget for 2014 is the result of a 2013 encumbrance to upgrade the video software for the interview room plus a budget transfer to provide for the conversion of police vehicles to compressed natural gas. The year to date capital expenditure was the cost of the video software for the interview room.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Communications Center	Month	November
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Fund/Department Number	101-0802	Date Updated	12/11/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	2,236,486	153,357	1,805,048	1,882,805	-	431,438	81%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,236,486	153,357	1,805,048	1,882,805	-	431,438	81%
Expenditures							
Personnel	2,210,667	152,560	1,794,327	1,861,487	-	416,340	81%
Supplies	4,029	-	1,362	1,245	-	2,667	34%
Services	21,790	797	9,359	20,073	-	12,431	43%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,236,486	153,357	1,805,048	1,882,805	-	431,438	81%
Net	-	-	-	-	-	-	-
Cash Balance	-						

Staffing			
Full Time	35.00	34.00	34.00
Part-Time /Seasonal/Temporary	-	-	-
Total	35.00	34.00	34.00

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

This fund captures the cost of 35 of the 38 civilians and equipment to maintain the 911 communication center. The cost of three supervisors has been transferred to Fund 244 as their cost is recovered through the Emergency Telephone System funding. 2014 Personnel costs are less than 2013 due to the 2% salary increase which is offset by the 2014 transfer of three supervisors to Fund 244.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Fire Department	Month	November
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Fund/Department Number	101-0901	Date Updated	12/12/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	19,433,415	1,808,705	17,956,015	16,643,360	-	1,477,400	92%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	155,000	-	-	-	-	155,000	0%
Charges for Services	455,000	32,282	473,908	514,964	-	(18,908)	104%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	6,000	1,125	3,206	38,788	-	2,794	53%
Transfers In	1,000,000	-	1,000,000	1,000,000	-	-	100%
Total Revenue	21,049,415	1,842,112	19,433,129	18,197,112	-	1,616,286	92%
Expenditures							
Personnel	18,806,414	1,707,670	17,588,699	16,571,655	2,324	1,215,391	94%
Supplies	602,477	10,666	321,071	339,263	20,664	260,742	57%
Services	1,640,524	123,776	1,523,359	1,286,194	24,276	92,889	94%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	21,049,415	1,842,112	19,433,129	18,197,112	47,264	1,569,022	93%
Net	-	-	-	-	(47,264)	47,264	
Cash Balance							

Staffing			
Full Time	219.00	217.00	217.00
Part-Time /Seasonal/Temporary	1.00	1.00	1.00
Total	220.00	218.00	218.00

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

The South Bend Fire Department is budgeted to have 251 sworn firefighters and 6 civilian full time employees. 38 firefighters are paid directly through the Public Safety LOIT leaving this account the balance. We swore on 1 firefighter in the month of September. 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 288 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.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Human Rights	Month	November
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Fund/Department Number	101-1008	Date Updated	12/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	367,262	22,371	308,183	289,050	-	59,079	84%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	242	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	367,262	22,371	308,183	289,292	-	59,079	84%
Expenditures							
Personnel	272,252	21,267	246,374	222,947	-	25,878	90%
Supplies	2,394	32	1,322	3,514	16	1,056	56%
Services	78,426	1,072	60,487	62,831	5,708	12,231	84%
Debt Service	-	-	-	-	-	-	0%
Capital	14,190	-	-	-	-	14,190	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	367,262	22,371	308,183	289,292	5,723	53,356	85%
Net	-	-	-	-	(5,723)	5,723	
Cash Balance	-						

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

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

Expenditures are consistent with normal operations.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Rainy Day	Month	November
Fund/Department Number	102	Date Updated	12/10/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	52,000	1,126	27,770	27,448	-	24,230	53%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	52,000	1,126	27,770	27,448	-	24,230	53%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	52,000	1,126	27,770	27,448	-	24,230	53%
Cash Balance			8,645,475	8,615,629			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Parks & Recreation			Month	November
Fund/Department Number	201			Date Updated	12/14/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	7,350,000	-	4,021,603	3,943,985	-	3,328,397	55%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	596,878	-	324,443	309,952	-	272,435	54%
Grants/Intergovernmental	729,437	60,782	668,606	638,009	-	60,831	92%
Charges for Services	2,149,540	10,223	1,831,686	2,988,694	-	317,854	85%
Interest Earnings	13,000	195	7,896	11,605	-	5,104	61%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	157,454	3,389	141,245	128,932	-	16,209	90%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	10,996,309	74,591	6,995,478	8,021,177	-	4,000,831	64%
Expenditures							
Personnel	7,256,942	488,351	6,349,742	7,059,306	1,405	905,795	88%
Supplies	1,621,319	74,373	1,132,253	1,634,827	144,365	344,701	79%
Services	3,130,772	184,562	2,854,714	2,006,432	134,901	141,157	95%
Debt Service	313,345	1,336	264,373	241,230	-	48,972	84%
Capital	93,000	36,329	87,867	345,032	-	5,133	94%
Transfers Out	185,500	-	-	-	-	185,500	0%
Total Expenditures	12,600,878	784,950	10,688,949	11,286,827	280,671	1,631,258	87%
Net	(1,604,569)	(710,359)	(3,693,470)	(3,265,651)	(280,671)	2,369,572	
Cash Balance			563,299	1,614,562			

Staffing			
Full Time	113.00	86.00	86.00
Part-Time /Seasonal/Temporary	na	82.00	82.00
Total	113.00	168.00	168.00

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

Fund 201 accounts for the annual operation of the Parks and Recreation Department. There are six divisions within the department, Administration, Maintenance, Golf, Recreation, Greenhouse, and Graffiti. For 2014, the Potawatomi Zoo will be operated by the Potawatomi Zoological Society. The Zoo revenues have been removed from the budget. However, because of the timing of the change, the original expenses are still included in the above budget in order to cover obligations resulting from the memorandum of understanding between the City and PZS. Expenses related to the Zoo transition also contributed to the higher than normal expenses in personnel and services categories and lower cash balance. Golf Revenues have been affected by the cold, wet spring, rainy summer weather and early winter. Part time staffing is individuals, not FTEs

Explain Significant Spending on Capital Projects Below:

Because of decreasing property tax revenues, the only capital expense for 2014 consists of the purchase of three pickup trucks and two commercial riding mowers.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Motor Vehicle Highway	Month	November
Fund/Department Number	202	Date Updated	12/12/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	5,633,418	263,519	5,053,777	4,498,283	-	579,641	90%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	298,600	24,087	306,873	423,058	-	(8,273)	103%
Interest Earnings	11,350	581	11,430	10,767	-	(80)	101%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	43,036	-	94,229	14,332	-	(51,193)	219%
Transfers In	3,216,582	-	2,966,582	3,626,882	-	250,000	92%
Total Revenue	9,202,986	288,187	8,432,890	8,573,322	-	770,096	92%
Expenditures							
Personnel	4,124,220	292,790	3,445,590	3,150,093	-	678,630	84%
Supplies	3,330,683	374,859	2,188,529	2,066,300	821,406	320,748	90%
Services	1,967,329	96,939	2,028,287	1,258,757	241,527	(302,485)	115%
Debt Service	408,395	52,851	254,908	106,301	-	153,487	62%
Capital	178,250	-	134,030	70,905	39,458	4,762	97%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,008,877	817,439	8,051,345	6,652,355	1,102,391	855,142	91%
Net	(805,891)	(529,252)	381,546	1,920,967	(1,102,391)	(85,046)	
Cash Balance			4,070,688	4,191,754			

Staffing		
Full Time	58.01	56.01
Part-Time /Seasonal/Temporary	7.14	6.68
Total	65.15	62.69

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

Information included for Streets, Traffic & Lighting, and Curb & Sidewalk: Increase in personnel costs - in 2013 the Traffic & Lighting budget was moved from the General Fund (101-0607) to MVH; additional salary and benefit allocations from Engineering Department. We set up a new overtime account so that we can track Special Events overtime costs which will allow for better understanding of the overtime costs incurred for special events around the City. Additional appropriations were requested and approved in July 2014 for expenses incurred as stated above. These have been reflected in the budget column above.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Recreation Nonreverting	Month	November
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Fund/Department Number	203	Date Updated	12/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,402,592	31,539	803,067	849,705	-	599,525	57%
Interest Earnings	4,000	110	2,730	2,500	-	1,270	68%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	65,000	-	69,600	102,256	-	(4,600)	107%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,471,592	31,649	875,398	954,461	-	596,194	59%
Expenditures							
Personnel	613,627	36,230	434,450	411,841	-	179,177	71%
Supplies	274,095	13,705	176,620	198,660	82,858	14,616	95%
Services	492,342	19,520	231,152	215,931	11,342	249,848	49%
Debt Service	-	-	-	-	-	-	0%
Capital	99,000	-	-	-	-	99,000	0%
Transfers Out	-	-	-	10,375	-	-	0%
Total Expenditures	1,479,064	69,455	842,223	836,807	94,200	542,641	63%
Net	(7,472)	(37,806)	33,175	117,654	(94,200)	53,553	
Cash Balance			811,424	788,786			

Staffing			
Full Time	1.00	1.00	1.00
Part-Time /Seasonal/Temporary	-	48.00	48.00
Total	1.00	49.00	49.00

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

This fund accounts for 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:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Studebaker-Oliver Reverting Grants	Month	November
Fund/Department Number	209	Date Updated	12/10/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	30,000	-	-	-	-	30,000	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,000	142	3,491	3,451	-	1,509	70%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	300,000	-	-	-	-	300,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	335,000	142	3,491	3,451	-	331,509	1%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	30,000	-	-	-	-	30,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	1,385,000	-	-	-	-	1,385,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,415,000	-	-	-	-	1,415,000	0%
Net	(1,080,000)	142	3,491	3,451	-	(1,083,491)	
Cash Balance			1,086,878	1,083,126			

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

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

There is \$300,000 budgeted in Revenue as an expected insurance payment in this fund.

Explain Significant Spending on Capital Projects Below:

Funds to be used for environmental clean up as needed. If not used this year, funds will be appropriated for use next year.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Economic Development State Grants	Month	November
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Fund/Department Number	210	Date Updated	12/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	2,000,000	-	-	-	-	2,000,000	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	18,813	44	11,677	56,817	-	7,136	62%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	58,203	-	43,487	163,082	-	14,716	75%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,077,016	44	55,164	219,899	-	2,021,852	3%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	20,550	20,550	-	22,400	(42,950)	0%
Debt Service	117,886	-	54,008	455,900	-	63,878	46%
Capital	2,000,000	-	-	-	-	2,000,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,117,886	20,550	74,558	455,900	22,400	2,020,928	5%
Net	(40,870)	(20,506)	(19,394)	(236,001)	(22,400)	924	
Cash Balance			329,556	682,453			

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

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

No significant issues. The IRF Loan was paid off early in 2013. Original maturity date was 07/30/2022. We received a grant from the IDGF in the amount of \$2,000,000 to be used for Ignition Park Infrastructure.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Community & Economic Development Admn.	Month	November
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Fund/Department Number	211	Date Updated	12/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	386,787	-	347,467	467,180	-	39,320	90%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,200	136	2,990	2,373	-	1,210	71%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	326,071	16,626	308,117	297,492	-	17,954	94%
Transfers In	1,688,959	-	1,688,959	1,717,519	-	-	100%
Total Revenue	2,406,017	16,762	2,347,533	2,484,564	-	58,484	98%
Expenditures							
Personnel	2,058,296	144,365	1,749,611	1,638,155	13,220	295,465	86%
Supplies	43,735	998	28,878	29,736	2,744	12,113	72%
Services	302,853	33,060	242,340	312,521	5,916	54,597	82%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	4,720	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,404,884	178,423	2,020,829	1,985,132	21,880	362,175	85%
Net	1,133	(161,661)	326,704	499,432	(21,880)	(303,691)	
Cash Balance			1,234,018	1,083,269			

Staffing			
Full Time	26.60	25.80	25.80
Part-Time /Seasonal/Temporary	-	-	-
Total	26.60	25.80	25.80

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Community & Economic Development	Month	November
Fund/Department Number	212	Date Updated	12/8/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	6,625,000	49,843	3,696,647	3,837,929	-	2,928,353	56%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	188	1,927	2,119	-	73	96%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	284,000	98,858	531,793	412,934	-	(247,793)	187%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,911,000	148,889	4,230,367	4,252,982	-	2,680,633	61%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Grants	6,910,783	200,891	4,181,650	4,238,571	2,889,909	(160,776)	102%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,910,783	200,891	4,181,650	4,238,571	2,889,909	(160,776)	102%
Net	217	(52,002)	48,717	14,411	(2,889,909)	2,841,409	
Cash Balance			639,592	527,678			

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

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.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Police State Seizures	Month	November
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Fund/Department Number	216	Date Updated	12/11/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	35,000	-	28,309	19,239	-	6,691	81%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	600	23	529	462	-	71	88%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	600	-	-	-	-	600	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	36,200	23	28,838	19,701	-	7,362	80%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	20,000	-	-	2,729	-	20,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	20,000	-	-	10,000	-	20,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	40,000	-	-	12,729	-	40,000	0%
Net	(3,800)	23	28,838	6,972	-	(32,638)	
Cash Balance			187,505	151,897			

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Gift, Donation, Bequest	Month	November
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Fund/Department Number	217	Date Updated	12/11/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	290	29	426	214	-	(136)	147%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	178,113	-	171,113	11,269	-	7,000	96%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	178,403	29	171,539	11,483	-	6,864	96%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	22,100	-	13,736	-	-	8,364	62%
Services	178,910	-	52,583	-	74,028	52,300	71%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	201,010	-	66,319	-	74,028	60,663	70%
Net	(22,607)	29	105,220	11,483	(74,028)	(53,799)	
Cash Balance			179,954	74,716			

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

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

The Gift, Donation, and Bequest fund may be used by all City departments but the majority of the donations are for Animal Care and Control and Community Investment (i.e. bicycle signs). In July this account received a UEA grant for Code Enforcement of \$150,000, to be used for demolitions.

Explain Significant Spending on Capital Projects Below:

None

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Police Curfew Violations	Month	November
Fund/Department Number	218	Date Updated	12/11/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,000	12	350	623	-	650	35%
Interest Earnings	125	2	38	35	-	87	30%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,125	14	388	658	-	737	34%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,000	-	-	-	-	1,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,000	-	-	-	-	1,000	0%
Net	125	14	388	658	-	(263)	
Cash Balance			11,935	11,542			

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Law Enforcement Continuing Education	Month	November
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Fund/Department Number	220	Date Updated	12/11/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	10,000	-	10,000	6,964	-	-	100%
Charges for Services	180,000	16,292	161,312	160,420	-	18,688	90%
Interest Earnings	3,000	128	3,201	3,257	-	(201)	107%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,000	100	560	2,725	-	1,440	28%
Other Income	26,500	1,401	16,626	9,465	-	9,874	63%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	221,500	17,921	191,699	182,831	-	29,801	87%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	40,855	-	37,370	131,788	6,498	(3,013)	107%
Services	190,000	18,038	142,664	35,497	-	47,336	75%
Debt Service	-	-	-	-	-	-	0%
Capital	63,947	-	13,947	135,919	-	50,000	22%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	294,802	18,038	193,981	303,204	6,498	94,323	68%
Net	(73,302)	(117)	(2,282)	(120,373)	(6,498)	(64,522)	
Cash Balance			978,944	966,832			

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

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

This fund was established for the continuing education and supplies for police and is funded by fees from accident reports, gun permits, false alarm and loud noise fines. Other income includes the receipt of funds from the US Marshal Service for rent of SBPD facility. The increase in Services expenditures over 2013 is due to the planned increase in officer training courses. Supply costs in 2014 exceed the budget and a budget transfer will be prepared to cover this amount. The 2014 Capital purchase was the license renewal for forensic software. The \$100,000 of Capital expended in 2013 was a portion of the purchase of the Police SWAT vehicle.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Loss Recovery	Month	November
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Fund/Department Number	227	Date Updated	12/11/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	17,000	860	24,479	16,759	-	(7,479)	144%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	22,100	-	-	0%
Other Income	-	-	-	3,804,857	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	17,000	860	24,479	3,843,716	-	(7,479)	144%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	200,000	-	-	-	-	200,000	0%
Services	4,315,805	217,111	1,659,995	239,232	1,009,273	1,646,537	62%
Debt Service	-	-	-	-	-	-	0%
Capital	2,100,000	1,348	165,768	-	1,523,808	410,424	80%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,615,805	218,460	1,825,763	239,232	2,533,081	2,256,961	66%
Net	(6,598,805)	(217,599)	(1,801,284)	3,604,485	(2,533,081)	(2,264,440)	
Cash Balance			6,134,749	7,946,046			

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

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

This fund is used primarily to fund Smart Streets projects as well as the Vacant & Abandoned Housing initiative. Most of the \$1.2 million encumbrance for Services is to demolition companies for V&A demolitions (\$730,000) and Trucks R Us for hauling contaminated refuse from the Organic Resources site (\$372,000). (The Organic Resources material has small pieces of plastic in it from being hauled in plastic bags, rendering it useless as organic compost.)

Explain Significant Spending on Capital Projects Below:

Budgeted capital expenditures include \$150,000 for a well pump at West Calvert (in association with the ethanol plant) and \$1.95 million for the Smart Streets initiative. The well pump has been installed but this account's reserve has yet to be used for the streets. Capital encumbrance includes \$1.1 million for Bartlett roundabout.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Emergency Phone System	Month	November
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Fund/Department Number	244	Date Updated	12/11/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	215,000	-	215,000	-	-	-	100%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	215,000	-	215,000	-	-	-	100%
Expenditures							
Personnel	215,000	10,742	169,692	-	-	45,308	79%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	215,000	10,742	169,692	-	-	45,308	79%
Net	-	(10,742)	45,308	-	-	(45,308)	
Cash Balance			45,308	-			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Public Safety LOIT	Month	November
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Fund/Department Number	249	Date Updated	12/11/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	6,380,029	1,063,338	5,848,360	5,401,354	-	531,669	92%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	11,000	127	5,006	6,661	-	5,994	46%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	580,031	-	-	0%
Total Revenue	6,391,029	1,063,465	5,853,366	5,988,046	-	537,663	92%
Expenditures							
Personnel	7,214,658	454,080	6,571,639	-	-	643,019	91%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	7,405,038	-	-	0%
Total Expenditures	7,214,658	454,080	6,571,639	7,405,038	-	643,019	91%
Net	(823,629)	609,386	(718,272)	(1,416,992)	-	(105,357)	
Cash Balance			1,313,922	1,572,949			

Staffing			
Full Time	-	85.00	85.00
Part-Time /Seasonal/Temporary	-	-	-
Total	-	85.00	85.00

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

Prior to 2014, monies in Fund 249 were transferred quarterly to the General Fund to fund police and fire personnel. A quarterly reconciliation was prepared and any unspent money was transferred back to Fund 249. For 2014, the City has been advised by the DLGF and SBOA that it should budget personnel costs directly from Fund 249. In 2014 the Fund includes the salary and benefit costs for 47 police officers and 38 firefighters. As of Sep 2014 the police expenditures are in line with budget but firefighters are over by \$188,000.

Explain Significant Spending on Capital Projects Below:

None. No capital equipment is purchased from this fund.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Local Roads & Streets	Month	November
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Fund/Department Number	251	Date Updated	12/11/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	1,080,000	87,813	927,272	910,315	-	152,728	86%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	8,000	311	7,120	5,805	-	880	89%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	33,801	-	33,801	825	-	(0)	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,121,801	88,124	968,193	916,944	-	153,608	86%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	472,663	123,694	471,771	397,338	229	663	100%
Services	7,500	-	-	7,500	-	7,500	0%
Debt Service	-	-	-	-	-	-	0%
Capital	644,357	-	83,604	377,028	335,592	225,161	65%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,124,520	123,694	555,375	781,866	335,821	233,324	79%
Net	(2,719)	(35,569)	412,818	135,078	(335,821)	(79,717)	
Cash Balance			2,354,193	1,849,376			

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

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

Supplies are always street paving materials to be used throughout the year. \$33,801 received in April as project reimbursement for Edison & Gordon.

Explain Significant Spending on Capital Projects Below:

2014 Budget:
 Boland Multi-Use Path: \$250,000
 New traffic devices: \$167,000
 Other projects: \$325,000
 \$335K encumbered in Capital is \$70K for the Olive-Sample overpass and \$265K for Boland Trail

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Excess Welfare Distribution	Month	November
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Fund/Department Number	252	Date Updated	12/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	0	4	4	-	(4)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	0	4	4	-	(4)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	1,146	-	-	-	-	1,146	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,146	-	-	-	-	1,146	0%
Net	(1,146)	0	4	4	-	(1,150)	
Cash Balance			1,154	1,150			

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

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

In 2009, the City received a one-time \$2.9 million distribution for this fund. In 2012, the City spent approximately \$2.1 million for portable radios for both the Police and Fire departments. Money in this fund may only be used for public safety purposes. The final fund balance will be spent during 2014.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Human Rights Federal Grant	Month	November
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Fund/Department Number	258	Date Updated	12/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	187,000	70,400	159,950	144,150	-	27,050	86%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	51	1,351	1,474	-	649	68%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	21,700	66	9,615	29,905	-	12,085	44%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	210,700	70,518	170,916	175,528	-	39,784	81%
Expenditures							
Personnel	112,901	8,538	101,279	97,738	-	11,622	90%
Supplies	4,550	352	1,701	1,723	75	2,773	39%
Services	105,050	13,988	89,838	72,480	3,077	12,135	88%
Debt Service	-	-	-	-	-	-	0%
Capital	1,500	-	-	304	-	1,500	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	224,001	22,878	192,819	172,244	3,152	28,031	87%
Net	(13,301)	47,640	(21,903)	3,284	(3,152)	11,754	
Cash Balance			444,872	489,448			

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

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

The Human Rights Federal Grant Fund contains separate departments for EEOC and HUD grants. Prior year cash balance is higher at this time due to receipts of grants.

Explain Significant Spending on Capital Projects Below:

A drop down projector and large screen TV has been budgeted in capital for the conference room in the new Human Rights building.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Eastrace Waterway	Month	November
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Fund/Department Number	271	Date Updated	12/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	100	1	34	46	-	66	34%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	100	1	34	46	-	66	34%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	10,346	-	9,092	-	-	1,254	88%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,346	-	9,092	-	-	1,254	88%
Net	(10,246)	1	(9,058)	46	-	(1,188)	
Cash Balance			5,314	14,369			

Staffing			
Full Time			
Part-Time /Seasonal/Temporary			
Total			

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Morris PAC / Palais Royale Marketing	Month	November
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Fund/Department Number	273	Date Updated	12/08/214
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	9,400	-	9,210	6,596	-	190	98%
Interest Earnings	100	4	85	89	-	15	85%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	9,500	4	9,295	6,685	-	205	98%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	18,000	-	11,079	7,891	1,851	5,070	72%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	18,000	-	11,079	7,891	1,851	5,070	72%
Net	(8,500)	4	(1,784)	(1,206)	(1,851)	(4,865)	
Cash Balance			26,201	27,557			

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

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

The Morris Performing Arts Center and Palais Royale Marketing Fund was established as a separate non-reverting fund to receive monies from solicitation of funds for commercial promotion sponsorships such as commercial ads on ticket envelopes and Morris Marquee sponsorships; and to accept donations to The Morris Performing Arts Center and Palais Royale. All sums so collected and deposited in this fund are to be used for the sole purpose of assisting with continued promotions of and within both the Morris Performing Arts Center and Palais Royale. The funds in this account at the end of the fiscal year shall not revert to the general fund.

Explain Significant Spending on Capital Projects Below:

No Capital spending in this fund

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Police Block Grants	Month	November
Fund/Department Number	280	Date Updated	12/12/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	1	12	12	-	(12)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	1	12	12	-	(12)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	-	1	12	12	-	(12)	
Cash Balance			3,829	3,816			

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Economic Develop. Commission-Revenue Bonds	Month	November
Fund/Department Number	281	Date Updated	12/10/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	4	87	86	-	(87)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	4	87	86	-	(87)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	-	4	87	86	-	(87)	
Cash Balance			27,215	27,121			

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

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

Fund to be used only for the expenses of EDC revenue bonds. These bonds have been paid off. Fund to be closed during 2015.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	HAZMAT	Month	November
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Fund/Department Number	289	Date Updated	12/12/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	34,055	-	24,055	16,722	-	10,000	71%
Interest Earnings	-	5	78	36	-	(78)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	34,055	5	24,133	16,758	-	9,922	71%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	10,000	697	697	-	-	9,303	7%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	3,238	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,000	697	697	3,238	-	9,303	7%
Net	24,055	(692)	23,436	13,521	-	619	
Cash Balance			39,644	16,201			

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

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

Charges for Service for HAZ-MAT responses. By ordinance the South Bend Fire Department charges businesses for Hazardous Materials Response. This typically happens once or twice a year. There are no employees associated with this fund, responses are made by firefighters of the South Bend Fire Department. Received reimbursement for extended response to airplane crash.

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.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Indiana River Rescue	Month	November
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Fund/Department Number	291	Date Updated	12/12/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	975	-	-	(975)	0%
Charges for Services	45,000	-	37,600	65,700	-	7,400	84%
Interest Earnings	350	14	340	344	-	10	97%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	45,350	14	38,915	66,044	-	6,435	86%
Expenditures							
Personnel	2,500	923	1,551	1,508	-	949	62%
Supplies	8,800	-	1,921	36,116	-	6,879	22%
Services	41,000	-	27,146	23,543	-	13,854	66%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	27,460	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	52,300	923	30,619	88,626	-	21,681	59%
Net	(6,950)	(909)	8,297	(22,582)	-	(15,247)	
Cash Balance			104,015	96,841			

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Police Grants	Month	November
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Fund/Department Number	292	Date Updated	12/11/2015
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	228,060	-	76,920	38,532	-	151,140	34%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	228,060	-	76,920	38,532	-	151,140	34%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	36,911	14,186	(14,186)	0%
Services	138,060	-	148,263	-	959	(11,162)	108%
Debt Service	-	-	-	-	-	-	0%
Capital	90,000	-	37,702	19,543	-	52,298	42%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	228,060	-	185,965	56,454	15,145	26,950	88%
Net	-	-	(109,045)	(17,922)	(15,145)	124,190	
Cash Balance			95,464	80,203			

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

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

Of the \$76,920 of grant money received in 2014, \$13,753 is from a Federal grant to improve security at South Bend Schools. The South Bend Police Department is the Administrator of the grant. This funding plus cash received in December of 2013 has been disbursed to the South Bend School Corporation which spent the funds in accordance with the terms of the grant. The \$138,059 Services expenditure is the reimbursement made to the South Bend School Corp for their expenditures under the Federal grant noted previously.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Regional Police Academy	Month	November
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Fund/Department Number	294	Date Updated	12/11/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	20,000	-	18,275	20,745	-	1,725	91%
Interest Earnings	-	9	248	252	-	(248)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,000	-	-	-	-	2,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	22,000	9	18,523	20,997	-	3,477	84%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	1,750	-	1,305	169	-	445	75%
Services	22,000	430	16,451	26,043	-	5,549	75%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	23,750	430	17,756	26,212	-	5,994	75%
Net	(1,750)	(421)	767	(5,215)	-	(2,517)	
Cash Balance			68,852	68,600			

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

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

This fund was established to fund the cost of course material and instructors at the South Bend Police Academy. The enforcement courses are offered to other police departments who pay a fee to attend the training. Revenue received is 91% of the estimated annual budget as many of the police departments outside of South Bend have paid their annual cost to participate in the instruction.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	COPS MORE Grant	Month	November
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Fund/Department Number	295	Date Updated	12/12/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	350	14	358	339	-	(8)	102%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	3,250	-	-	250	-	3,250	0%
Other Income	38,000	700	11,346	9,724	-	26,654	30%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	41,600	714	11,704	10,313	-	29,896	28%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	15,000	17	6,382	5,449	63,637	(55,019)	467%
Services	16,000	700	10,276	10,159	-	5,724	64%
Debt Service	-	-	-	-	-	-	0%
Capital	110,600	-	-	-	-	110,600	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	141,600	717	16,658	15,608	63,637	61,305	57%
Net	(100,000)	(3)	(4,954)	(5,295)	(63,637)	(31,409)	
Cash Balance			108,391	101,995			

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

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

This fund was established to track Federal Grants received for specific purposes outlined in each grant. The cash balance results from funds received from the grants along with impound towing fees.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Police Federal Drug Enforcement	Month	November
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Fund/Department Number	299	Date Updated	12/12/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	75,000	-	59,110	147,592	-	15,890	79%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,000	77	900	863	-	100	90%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	7,636	-	7,636	32,793	-	-	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	83,636	77	67,646	181,248	-	15,990	81%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	56,499	8,235	35,230	47,183	9,759	11,510	80%
Services	40,000	1,401	27,395	10,455	14,201	(1,596)	104%
Debt Service	-	-	-	-	-	-	0%
Capital	70,000	-	41,179	67,058	-	28,821	59%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	166,499	9,636	103,804	124,696	23,960	38,735	77%
Net	(82,863)	(9,559)	(36,158)	56,552	(23,960)	(22,744)	
Cash Balance			349,002	391,894			

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

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

This fund was established to receive the Police Department share of money acquired in drug enforcement activity. Expenditures are to be used to fund drug enforcement and training. Spending in excess of budget reflects increased spending on enforcement tools and services which will be covered by budget transfers. Other Revenue in 2013 reflects Federal Grant reimbursement for the purchase of a bomb suit.

Explain Significant Spending on Capital Projects Below:

The \$67,058 expenditure in 2013, includes a portion of the purchase of a Swat vehicle. The 2014 capital purchase is the purchase of three Police vehicles.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	County Option Income Tax	Month	November
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Fund/Department Number	404	Date Updated	12/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	8,645,811	1,440,968	7,925,326	7,193,027	-	720,485	92%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	75,000	1,943	47,087	46,616	-	27,913	63%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	549,376	41,743	475,846	570,900	-	73,531	87%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	9,270,187	1,484,655	8,448,259	7,810,544	-	821,928	91%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	1,294,540	71,831	1,007,582	1,028,519	7,053	279,905	78%
Services	5,166,602	390,244	3,930,096	4,035,990	782,846	453,660	91%
Debt Service	2,245,628	2,539	1,815,940	2,014,088	-	429,688	81%
Capital	1,359,015	-	116,275	253,626	890,822	351,917	74%
Transfers Out	1,100,000	-	1,100,000	676,882	-	-	100%
Total Expenditures	11,165,785	464,614	7,969,894	8,009,104	1,680,721	1,515,170	86%
Net	(1,895,598)	1,020,041	478,365	(198,561)	(1,680,721)	(693,242)	
Cash Balance			15,384,000	15,128,441			

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

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

Significant revenue increase in 2014, due to the City receiving approximately \$67,000 more per month in COIT distribution than in the prior year. The 2014 amended budget balance is negative because it includes \$220,263 in encumbrances at 12/31/13 for projects that were in process. For 2014, COIT distributions from the County are \$720,484.22 per month and are paid through December 31, 2014. The amount shown as Transfers Out of \$1,100,000 is for the curb and sidewalk program. This is a significant increase (63%) from last year as the program has been well received by the citizens of South Bend. The amount is transferred to the MVH fund 202.

Explain Significant Spending on Capital Projects Below:

This year, \$297,500 has been budgeted for IT upgrades such as mobile 311 application and 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.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Economic Development Income Tax	Month	November
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Fund/Department Number	408	Date Updated	12/11/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	8,796,821	1,466,137	8,063,752	7,495,906	-	733,069	92%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	504,660	-	354,660	354,960	-	150,000	70%
Interest Earnings	45,000	1,265	32,668	30,714	-	12,332	73%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	29,930	69,665	-	(29,930)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	9,346,481	1,467,402	8,481,011	7,951,245	-	865,471	91%
Expenditures							
Personnel	500,335	34,463	361,422	-	-	138,913	72%
Supplies	-	-	-	-	-	-	0%
Services	1,726,765	296,617	1,809,096	1,373,695	189,532	(271,863)	116%
Debt Service	1,925,783	-	1,620,601	1,914,214	-	305,182	84%
Capital	275,000	-	185,964	-	-	89,036	68%
Transfers Out	5,862,101	-	5,862,101	4,417,519	-	-	100%
Total Expenditures	10,289,984	331,080	9,839,184	7,705,428	189,532	261,268	97%
Net	(943,503)	1,136,322	(1,358,174)	245,818	(189,532)	604,203	
Cash Balance			9,483,954	10,230,229			

Staffing			
Full Time	9.00	7.00	
Part-Time /Seasonal/Temporary	0.50	0.50	
Total	9.50	7.50	-

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

2014 Budget includes 10 people (9 FT, 1 PT) from Code Enforcement as a result of the 2014 Budget as advertised and a consequential limitation in Fund 600. Encumbrances include \$150K to St Joe Cty Chamber of Commerce. Transfers Out include \$1.69 million to DCI, \$1.87 million to MVH, and \$2.3 million to the Building Dept fund for Code Enforcement operations.

Explain Significant Spending on Capital Projects Below:

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

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Urban Development Action Grant	Month	November
Fund/Department Number	410	Date Updated	12/10/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	110	4	89	89	-	21	81%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	3,738	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	110	4	89	3,827	-	21	81%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	110	4	89	3,827	-	21	81%
Cash Balance			27,676	27,580			

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

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

This budget usually includes payments to the COIT Fund. These payments will not be made unless revenue generated in the fund (primarily from BDC collections) is actually received. No new payments from the BDC are expected until 2015.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Project Releaf	Month	November
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Fund/Department Number	655	Date Updated	12/12/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	429,000	36,331	399,853	396,766	-	29,147	93%
Interest Earnings	2,700	158	3,405	2,691	-	(705)	126%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	431,700	36,489	403,258	399,458	-	28,442	93%
Expenditures							
Personnel	64,378	17,286	18,841	28,466	-	45,537	29%
Supplies	8,369	6,246	6,737	3,724	1,595	36	100%
Services	34,583	4,302	36,188	34,625	-	(1,605)	105%
Debt Service	72,784	-	72,189	23,238	-	595	99%
Capital	-	-	-	-	-	-	0%
Transfers Out	250,000	-	-	250,000	-	250,000	0%
Total Expenditures	430,114	27,834	133,956	340,053	1,595	294,562	32%
Net	1,586	8,655	269,302	59,404	(1,595)	(266,120)	
Cash Balance			1,204,307	923,645			

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	2.16	0.72	0.72
Total	2.16	0.72	0.72

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

Program began on October 20th. As of the end of November, 32,410 cubic yards of leaves have been picked up.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Police K-9 Unit	Month	November
Fund/Department Number	705	Date Updated	12/12/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	10	-	7	6	-	3	70%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	1,990	-	2,000	-	-	(10)	101%
Other Income	-	-	-	1	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,000	-	2,007	7	-	(7)	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	2,000	-	-	-	-	2,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,000	-	-	-	-	2,000	0%
Net	-	-	2,007	7	-	(2,007)	
Cash Balance			3,320	1,937			

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Football Hall of Fame Debt Service	Month	November
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Fund/Department Number	313	Date Updated	12/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	497,000	-	271,788	693,822	-	225,212	55%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	67,350	-	22,679	33,662	-	44,671	34%
Grants/Intergovernmental	85,640	7,140	78,537	65,512	-	7,103	92%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	649,990	7,140	373,004	792,996	-	276,986	57%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	1,268,116	-	1,271,300	1,268,000	-	(3,184)	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,268,116	-	1,271,300	1,268,000	-	(3,184)	100%
Net	(618,126)	7,140	(898,296)	(475,004)	-	280,170	
Cash Balance			(181,960)	102,369			

Staffing

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

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

This fund is used to collect a separate property tax levy (distributions received in June and December) and is used to pay debt service on the former College Football Hall of Fame building (payments due in February and July). Because of the timing of revenue and expenditures this fund will typically have a negative cash balance until the property tax distributions are received. PILOT taxes paid by the utilities are received monthly in this fund. Property taxes were received in the amount of \$271,788 during June, 2014. The property tax collections represented 54.69% of the 2014 budgeted revenue amount. The Hall of Fame bond was refunded during 2011 resulting in lower debt service payments. The final payment is due February 1, 2018. The February and July debt service payments have been made for 2014. The fund will receive additional property taxes and license excise tax revenue during December, 2014.

Explain Significant Spending on Capital Projects Below:

None

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Emergency Medical Services Capital Improv.	Month	November
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Fund/Department Number	288	Date Updated	12/12/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	2,623,000	145,659	2,440,521	3,022,972	-	182,480	93%
Interest Earnings	10,060	1,382	16,782	15,814	-	(6,722)	167%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	28,000	-	7,704	12,076	-	20,296	28%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,661,060	147,041	2,465,006	3,050,862	-	196,054	93%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	300,000	4,413	165,198	199,584	34,847	99,955	67%
Services	416,952	10,535	321,182	193,635	18,667	77,103	82%
Debt Service	351,106	-	247,814	40,667	1,728	101,563	71%
Capital	4,219,241	487,786	3,507,389	5,621,295	238,191	473,661	89%
Transfers Out	1,000,000	-	1,000,000	1,000,000	-	-	100%
Total Expenditures	6,287,299	502,734	5,241,584	7,055,180	293,434	752,281	88%
Net	(3,626,239)	(355,693)	(2,776,578)	(4,004,319)	(293,434)	(556,228)	
Cash Balance			2,787,632	1,526,937			

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

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

The revenues in this account are generated through user fees for the South Bend Fire Department EMS division. These funds are used for capital purchases such as fire apparatus, ambulances and major construction projects. There are no employees associated with this fund. Incurring project expenses for construction of Fire Training Facility and Fire Station 5 which will be reimbursed through bond. Operated costs are incurred through the General Fund (101-0901) and so a transfer of \$1,000,000 is processed to cover those expenditures.

Explain Significant Spending on Capital Projects Below:

Continued construction of Fire Training Facility.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Professional Sports Development	Month	November
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Fund/Department Number	377	Date Updated	12/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	600,000	58,447	551,252	446,478	-	48,748	92%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,000	67	1,852	2,576	-	2,148	46%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	74,228	-	66,710	77,851	-	7,518	90%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	678,228	58,514	619,814	526,905	-	58,414	91%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	865,746	-	865,545	776,470	-	201	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	100,000	-	-	0%
Total Expenditures	865,746	-	865,545	876,470	-	201	100%
Net	(187,518)	58,514	(245,731)	(349,565)	-	58,213	
Cash Balance			596,326	691,257			

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

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

Effective January 1, 2013, this fund no longer collects hotel/motel tax allocations from St. Joseph County for payment to the Hall of Fame. 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 Coveleski Stadium, Century Center, Morris Performing Arts Center and Studebaker National Museum). Coveleski Stadium generates the majority of PSDA revenue. The January and July debt service payments have been made for 2014. The final debt service payment on the 2010 Coveleski Stadium bonds was paid January 15, 2013. The outstanding principal balance on the bonds is \$2,915,000 at July 31, 2014.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Coveleski Stadium Capital	Month	November
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Fund/Department Number	401	Date Updated	12/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	500	5	90	86	-	410	18%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	13,526	-	-	(13,526)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	500	5	13,616	86	-	(13,116)	2723%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	2,002	-	-	-	-	2,002	0%
Services	1,538	-	-	-	-	1,538	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,540	-	-	-	-	3,540	0%
Net	(3,040)	5	13,616	86	-	(16,656)	
Cash Balance			40,466	26,844			

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

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

Fd 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:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Zoo Endowment	Month	November
Fund/Department Number	403	Date Updated	12/10/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	200	6	158	156	-	42	79%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,700	-	-	-	-	2,700	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,900	6	158	156	-	2,742	5%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	2,900	6	158	156	-	2,742	5%
Cash Balance			49,180	49,002			

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Park Nonreverting Capital	Month	November	
Fund/Department Number	405	Date Updated	12/10/2014	

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	3,000	12	12,703	4,085	-	(9,703)	423%
Interest Earnings	2,200	48	1,310	1,308	-	890	60%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	12,144	13,405	-	(12,144)	0%
Transfers In	190,500	-	-	-	-	190,500	0%
Total Revenue	195,700	60	26,157	18,799	-	169,543	13%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	58,417	-	50,075	101,599	9,293	(951)	102%
Services	40,000	-	20,609	6,850	23,880	(4,489)	111%
Debt Service	-	-	-	-	-	-	0%
Capital	106,800	-	95,000	24,731	-	11,800	89%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	205,217	-	165,684	133,180	33,173	6,360	97%
Net	(9,517)	60	(139,527)	(114,381)	(33,173)	163,183	
Cash Balance			433,364	378,004			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Cumulative Capital Development	Month	November	
Fund/Department Number	406	Date Updated	12/11/2014	

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	430,000	-	235,215	253,553	-	194,785	55%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	87,294	3,891	61,777	62,143	-	25,517	71%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	3,500	71	2,058	2,540	-	1,442	59%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	854	212	-	(854)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	520,794	3,962	299,904	318,448	-	220,890	58%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	462	-	-	0%
Debt Service	722,935	135,726	666,389	545,069	-	56,546	92%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	722,935	135,726	666,389	545,531	-	56,546	92%
Net	(202,141)	(131,763)	(366,485)	(227,083)	-	164,344	
Cash Balance			419,314	608,686			

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

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

This fund receives revenue from a property tax levy and distributions are received from St. Joseph County in June and December. Expenditures are for debt service payments on capital leases and the due dates vary per lease. The fund is used to finance police vehicles and related equipment. The fund also receives PILOT payments from the Water Works and Wastewater utilities on a monthly basis. For the 2014 budget, this fund will be used to pay existing police capital lease payments but will not include a capital lease for 2014. This payment will be moved to the COIT Fund No. 404

Explain Significant Spending on Capital Projects Below:

There is no capital expenditure budgeted for 2014.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Cumulative Capital Improvement	Month	November	
Fund/Department Number	407	Date Updated	12/11/2014	

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	409,000	-	273,553	279,108	-	135,447	67%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	150	14	206	114	-	(56)	137%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	25,000	-	25,000	25,000	-	-	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	434,150	14	298,759	304,222	-	135,391	69%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	364,762	-	369,800	367,575	-	(5,038)	101%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	364,762	-	369,800	367,575	-	(5,038)	101%
Net	69,388	14	(71,041)	(63,353)	-	140,429	
Cash Balance			105,683	34,367			

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

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

Revenue in this fund includes \$150,000 in hotel/motel taxes and \$258,990 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 2014, this fund is used to pay 75% of the 2011 Century Center Refunding bonds as it was in 2013. 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

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Major Moves Construction	Month	November
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Fund/Department Number	412	Date Updated	12/11/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	25,000	746	21,913	24,495	-	3,087	88%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	556,798	-	515,692	474,661	-	41,106	93%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	581,798	746	537,605	499,156	-	44,193	92%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	5,823,729	847,125	3,258,375	1,217,321	2,514,100	51,253	99%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,823,729	847,125	3,258,375	1,217,321	2,514,100	51,253	99%
Net	(5,241,931)	(846,379)	(2,720,770)	(718,165)	(2,514,100)	(7,061)	
Cash Balance			4,423,128	7,178,532			

Staffing

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

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. The money was derived from the State lease of the I-80 tollroad 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. The amounts outstanding were \$886,677 (Fund 435 - Douglas Road) and \$4,740,818 (Fund 436 - Eddy Street/Triangle) at 30 September 2014. These revenue streams are scheduled to cease in 2030. Encumbrances are for projects such as the Marion St. Roundabout, Olive-Sample Overpass, and Two-Way Conversion for Main and St. Joseph Streets.

Explain Significant Spending on Capital Projects Below:

The 2014 Budget includes \$5.6 million for the Smart Streets initiative and a prior-year encumbrance of \$173,020 for utility relocation on the US 31 project south of town. Of the \$2.5 million encumbered as of 30 November, \$236,000 remains for DLZ for the Olive-Sample overpass project, \$74,000 for Selge Construction for Jefferson Blvd Streetscapes, \$519,000 to Lawson-Fisher Associates for development of the Marion St. roundabout, \$161,000 to CHA Consulting for Corridors development, \$127,000 to American Structurepoint for 2-way street conversion activities, and \$238,000 to Jones Petrie Rafinski for the Bartlett St. roundabout design.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Morris Performing Arts Center Capital	Month	November
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Fund/Department Number	416	Date Updated	12/8/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	75,000	1,867	62,677	75,432	-	12,323	84%
Interest Earnings	1,725	65	1,552	1,309	-	173	90%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	76,725	1,932	64,229	76,741	-	12,496	84%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	14,700	1,040	7,094	13,632	3,595	4,012	73%
Services	38,500	2,450	11,215	11,945	1,599	25,686	33%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	15,828	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	53,200	3,490	18,309	41,405	5,194	29,698	44%
Net	23,525	(1,558)	45,920	35,336	(5,194)	(17,201)	
Cash Balance			502,730	431,604			

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

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

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

Explain Significant Spending on Capital Projects Below:

There are no Capital projects budgeted for this year.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Community Revitalization Enhancement District	Month	November
Fund/Department Number	434	Date Updated	12/10/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	650,000	-	-	-	-	650,000	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,000	25	277	418	-	723	28%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	651,000	25	277	418	-	650,723	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	650,950	-	20,975	873,949	-	629,975	3%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	650,950	-	20,975	873,949	-	629,975	3%
Net	50	25	(20,698)	(873,531)	-	20,748	
Cash Balance			(11,161)	(649,944)			

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

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

CREED is derived from State sale taxes generated within the CREED 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 year to make full debt payment so COIT had to make \$415,000 of the payment. Anticipating revenue will again be short in 2014 to make full payments, but possibly 2015 funding will allow us to reimburse COIT at least a portion of its funding.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Palais Royale Historic Preservation	Month	November
Fund/Department Number	450	Date Updated	12/8/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	10,300	895	9,304	14,177	-	996	90%
Interest Earnings	200	8	183	198	-	17	91%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	10,500	903	9,487	14,375	-	1,013	90%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	10,000	-	-	-	-	10,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,000	-	-	-	-	10,000	0%
Net	500	903	9,487	14,375	-	(8,987)	
Cash Balance			62,882	72,680			

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

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

This fund is established to help maintain the Palais Royale. Funding is through a portion of revenues received from functions held at the Palais. No capital projects are planned for 2014.

Explain Significant Spending on Capital Projects Below:

No Capital spending in this fund.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Football Hall of Fame Capital	Month	November
Fund/Department Number	677	Date Updated	12/10/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,500	78	2,031	2,255	-	469	81%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	42	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,500	78	2,031	2,297	-	469	81%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	15,000	-	419	3,242	-	14,581	3%
Services	173,567	20,793	95,571	53,568	4,186	73,810	57%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	188,567	20,793	95,990	56,810	4,186	88,391	53%
Net	(186,067)	(20,715)	(93,959)	(54,513)	(4,186)	(87,922)	
Cash Balance			564,448	664,573			

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

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

The Hall of Fame Capital fund covers maintenance and utilities expense on the building incurred by the City, including costs of the building after the Hall of Fame ceased operations in South Bend at the end of 2012.

Explain Significant Spending on Capital Projects Below:

No Capital expenditures budgeted for 2014.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Consolidated Building Fund			Month	November
Fund/Department Number	600			Date Updated	12/15/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	1,600	-	-	(1,600)	0%
Charges for Services	1,535,695	96,279	1,206,263	887,415	-	329,432	79%
Interest Earnings	1,000	71	1,178	622	-	(178)	118%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	470	7,429	-	-	(7,429)	0%
Other Income	2,050	3	3,641	2,287	-	(1,591)	178%
Transfers In	2,306,560	-	2,306,560	-	-	-	100%
Total Revenue	3,845,305	96,823	3,526,670	890,324	-	318,635	92%
Expenditures							
Personnel	2,012,791	126,949	1,639,961	797,528	2,160	370,670	82%
Supplies	205,215	11,179	131,680	35,020	8,000	65,535	68%
Services	1,366,633	41,939	1,049,139	65,666	183,601	133,893	90%
Debt Service	21,800	163	15,865	12,569	981	4,954	77%
Capital	192,470	-	-	-	-	192,470	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,798,909	180,229	2,836,645	910,782	194,742	767,522	80%
Net	46,396	(83,406)	690,024	(20,458)	(194,742)	(448,887)	
Cash Balance			842,606	183,391			

Staffing			
Full Time	31.00	26.00	-
Part-Time /Seasonal/Temporary	-	2.00	-
Total	31.00	28.00	-

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

This fund now comprises the Consolidated Building Department, most of Code Enforcement and Animal Control. Code and Animal Control are managed together but are run separately from the Building Department per Council's wishes. There are 9 additional positions for Code Enforcement that are paid from the EDIT fund (408) as it was not possible to increase the expenditures of this fund to accommodate them as a result of an advertising limitation. The \$2.3 million transfer is from the General 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:

Capital includes 5 vehicles for Code Enforcement and 1 for the Building Department.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Parking Garages	Month	November
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Fund/Department Number	601	Date Updated	12/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	900,740	61,863	792,789	788,742	-	107,951	88%
Interest Earnings	4,000	147	3,183	2,746	-	817	80%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	136,728	5,155	135,914	119,414	-	814	99%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,041,468	67,165	931,886	910,902	-	109,582	89%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	676,679	48,723	555,291	559,636	-	121,388	82%
Debt Service	-	-	-	-	-	-	0%
Capital	921,129	-	92,097	169,814	75,080	753,952	18%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,597,808	48,723	647,388	729,450	75,080	875,340	45%
Net	(556,340)	18,442	284,498	181,452	(75,080)	(765,758)	
Cash Balance			1,168,685	1,036,895			

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

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

2013 projects were: upgrade lighting; new signage; and trash receptacles. 2014 projects currently include: elevator repairs; painting; and storm water drain repairs. Operations under outside contract with Downtown South Bend, Inc. so all expenses except capital are shown under Services line to show consistently with Redevelopment Retail and Blackthorn Golf Course.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Solid Waste Operations	Month	November
Fund/Department Number	610	Date Updated	12/8/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	178,820	-	-	0%
Charges for Services	4,931,830	406,558	4,528,441	4,463,756	-	403,389	92%
Interest Earnings	6,000	37	1,696	2,808	-	4,304	28%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	437,371	-	297,333	289,075	-	140,038	68%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,375,201	406,595	4,827,470	4,934,459	-	547,731	90%
Expenditures							
Personnel	1,502,054	120,257	1,512,845	1,535,191	731	(11,522)	101%
Supplies	394,595	22,073	409,427	366,692	4,167	(18,999)	105%
Services	2,877,312	255,315	2,624,306	2,647,461	105,044	147,962	95%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	836,002	46,000	789,916	830,239	-	46,086	94%
Total Expenditures	5,609,963	443,646	5,336,494	5,379,583	109,942	163,527	97%
Net	(234,762)	(37,051)	(509,024)	(445,124)	(109,942)	384,204	
Cash Balance			251,854	713,692			

Staffing			
Full Time	24.20	20.20	
Part-Time /Seasonal/Temporary	8.00	8.00	
Total	32.20	28.20	-

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

This 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. A year end appropriation has been requested to cover expense overages.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Solid Waste Capital	Month	November
Fund/Department Number	611	Date Updated	12/4/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	200	10	164	424	-	36	82%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	836,002	46,000	789,916	830,239	-	46,086	94%
Total Revenue	836,202	46,010	790,080	830,663	-	46,122	94%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	736,002	40	691,222	603,950	-	44,780	94%
Capital	260,068	-	171,182	56,971	-	88,886	66%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	996,070	40	862,403	660,921	-	133,667	87%
Net	(159,868)	45,970	(72,323)	169,742	-	(87,545)	
Cash Balance			46,117	169,851			

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

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

The purpose of this fund is to pay for capital items, such as trash trucks, used in the day to day operations of Solid Waste. Other than a small amount of interest income, 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 capital spending has been for retrofitting trash trucks with on-board RFID tag reader computer systems.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Operations	Month	November
Fund/Department Number	620	Date Updated	12.9.14

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	14,605,453	1,076,382	13,311,586	13,910,337	-	1,293,867	91%
Interest Earnings	11,000	467	10,239	5,694	-	761	93%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	156,825	2,903	133,506	102,497	-	23,319	85%
Transfers In	19,500	(1,570)	13,618	12,704	-	5,882	70%
Total Revenue	14,792,778	1,078,181	13,468,950	14,031,231	-	1,323,828	91%
Expenditures							
Personnel	4,594,374	321,936	3,949,971	3,792,078	1,001	643,402	86%
Supplies	1,624,686	59,453	1,164,651	831,300	134,260	325,775	80%
Services	4,638,911	283,605	3,926,521	3,890,564	172,051	540,339	88%
Debt Service	6,555	348	4,744	2,592	-	1,811	72%
Capital	-	-	-	-	-	-	0%
Transfers Out	3,977,478	305,714	3,599,948	3,681,311	-	377,530	91%
Total Expenditures	14,842,004	971,056	12,645,835	12,197,846	307,312	1,888,857	87%
Net	(49,226)	107,125	823,115	1,833,386	(307,312)	(565,029)	
Cash Balance			4,215,721	3,492,207			

Staffing		
Full Time	70.20	67.20
Part-Time /Seasonal/Temporary	3.00	3.00
Total	73.20	70.20

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. Year to date service revenues are 4.31% less compared to 2013. For 2014, water production is down by 226 million gallons. Meter supplies and construction/maintenance material purchases are higher than last year. Greater services spending year to date is mostly for additional 311 Call Center costs and for extraordinary water system repair work needed due to leak repairs and thawing of water lines earlier in the year.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Capital	Month	November
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Fund/Department Number	622	Date Updated	12.9.14
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	10,000	438	11,321	12,855	-	(1,321)	113%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	10,000	438	11,321	12,855	-	(1,321)	113%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	3,600	-	3,600	22,450	-	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	974,658	11,401	383,227	603,961	115,598	475,833	51%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	978,258	11,401	386,827	626,411	115,598	475,833	51%
Net	(968,258)	(10,963)	(375,506)	(613,556)	(115,598)	(477,154)	
Cash Balance			3,156,219	3,531,762			

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

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

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

Explain Significant Spending on Capital Projects Below:

YTD Spending: North Station Roof Restoration \$316,537 Hybrid Vehicle \$23,769 SCADA Hardware/Software \$42,922
 YTD Encumbrance: North Station Roof Restoration \$19,312 Trucks (2) \$67,463 Laptopw/Orion Meter Reading Software \$13,441 Chlorine Auto Emergency Shut Off Device \$15,382

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Bond Capital	Month	November	
Fund/Department Number	623	Date Updated	12.9.14	

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,000	33	1,686	15,912	-	3,314	34%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,000	33	1,686	15,912	-	3,314	34%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	209,422	42,093	194,932	1,751,795	29,945	(15,455)	107%
Services	74,076	-	42,103	98,139	2,171	29,802	60%
Debt Service	-	-	-	-	-	-	0%
Capital	527,513	-	374,711	1,733,607	-	152,802	71%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	811,011	42,093	611,746	3,583,540	32,116	167,149	79%
Net	(806,011)	(42,061)	(610,060)	(3,567,628)	(32,116)	(163,835)	
Cash Balance			219,691	2,235,209			

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

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. Interest earnings year to date are minimal due to a lesser amount of cash on hand.

Explain Significant Spending on Capital Projects Below:

YTD Spending: Water Meters \$159,906 Pinhook WT Efficiency Improv Project \$433,080 Boland Park PRV \$18,760
 YTD Encumbrance: Water Meters \$29,945 Boland Park PRV \$2,171

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Customer Deposit	Month	November
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Fund/Department Number	624	Date Updated	12.9.14
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	6,000	192	4,706	4,511	-	1,294	78%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	40	-	40	-	-	-	100%
Total Revenue	6,040	192	4,746	4,511	-	1,294	79%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	6,000	192	4,706	4,551	-	1,294	78%
Total Expenditures	6,000	192	4,706	4,551	-	1,294	78%
Net	40	-	40	(40)	-	-	-
Cash Balance			1,476,419	1,451,511			

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Sinking	Month	November
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Fund/Department Number	625	Date Updated	12.9.14
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,000	168	2,244	1,716	-	2,756	45%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	2,052,224	170,810	1,878,910	1,881,735	-	173,314	92%
Total Revenue	2,057,224	170,978	1,881,154	1,883,451	-	176,070	91%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	2,052,224	-	384,620	410,000	-	1,667,604	19%
Capital	-	-	-	-	-	-	0%
Transfers Out	5,000	168	2,244	1,716	-	2,756	45%
Total Expenditures	2,057,224	168	386,864	411,716	-	1,670,360	19%
Net	-	170,810	1,494,290	1,471,735	-	(1,494,290)	
Cash Balance			1,499,627	1,476,371			

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

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

The purpose of this fund is to disburse principal and interest payments on obligated debt to paying agent trustees. The source of monies for debt repayment are transfers from the water utility operating fund 620. Biannual installments are disbursed at the end of June and December.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Bond Reserve	Month	November
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Fund/Department Number	626	Date Updated	12.9.14
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,500	210	5,073	4,402	-	427	92%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	84,573	-	76,542	231,758	-	8,031	91%
Total Revenue	90,073	210	81,615	236,160	-	8,458	91%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	90,073	210	81,615	236,160	-	8,458	-
Cash Balance			1,647,291	1,547,848			

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

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

The purpose of this fund is to ensure compliance with certain debt service bond covenants. Balance in fund is determined by debt service financing arrangements at bond issuance. All maximum reserve requirement amounts have been fully satisfied as of October 31, 2014.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Reserve Operations & Maintenance			Month	November
Fund/Department Number	629			Date Updated	12.9.14

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	8,500	272	6,668	6,437	-	1,832	78%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	61,812	-	53,507	45,301	-	8,305	87%
Total Revenue	70,312	272	60,175	51,738	-	10,137	86%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	8,500	272	6,668	6,437	-	1,832	78%
Total Expenditures	8,500	272	6,668	6,437	-	1,832	78%
Net	61,812	-	53,507	45,301	-	8,305	
Cash Balance			2,085,039	2,031,532			

Staffing

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

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

The purpose of this fund is to hold cash reserves to serve as fiscal protection against the risk of revenue shortfalls, emergencies and other economic risks that may impact the Water Utility's ability to meet financial commitments. Additional money was transferred in during the month of February to satisfy 100% of the 2014 requirement.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Repair Insurance	Month	November
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Fund/Department Number	640	Date Updated	12/12/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	573,570	48,878	536,556	502,163	-	37,014	94%
Interest Earnings	4,700	194	4,613	3,883	-	87	98%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	578,270	49,072	541,168	506,046	-	37,102	94%
Expenditures							
Personnel	177,387	13,043	153,143	103,006	-	24,244	86%
Supplies	17,115	495	12,809	15,289	2,322	1,984	88%
Services	327,041	15,608	207,500	183,416	21,628	97,913	70%
Debt Service	28,435	14,218	28,436	28,436	-	(1)	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	549,978	43,364	401,888	330,148	23,950	124,141	77%
Net	28,292	5,708	139,281	175,898	(23,950)	(87,039)	
Cash Balance			1,492,658	1,333,651			

Staffing			
Full Time	2.10	2.10	-
Part-Time /Seasonal/Temporary	-	-	-
Total	2.10	2.10	-

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

Increase in salaries due to new allocation of portion of Sewer Manager and Sewer Concrete Job Leader salaries.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Works Operations	Month	November
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Fund/Department Number	641	Date Updated	12/9/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	34,859,188	2,748,855	30,572,263	29,088,802	-	4,286,925	88%
Interest Earnings	18,000	1,001	18,906	15,000	-	(906)	105%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	96,940	489	99,970	68,934	-	(3,030)	103%
Transfers In	15,000	446	-	14,465	-	15,000	0%
Total Revenue	34,989,128	2,750,791	30,691,139	29,187,201	-	4,297,989	88%
Expenditures							
Personnel	6,776,379	488,630	6,001,311	5,756,323	(194)	775,262	89%
Supplies	2,419,100	100,623	1,392,923	1,563,411	193,826	832,350	66%
Services	12,452,029	727,837	9,072,888	9,742,862	1,049,368	2,329,773	81%
Debt Service	359,746	32,070	331,170	274,506	-	28,576	92%
Capital	-	-	-	-	-	-	0%
Transfers Out	13,548,940	774,919	12,654,073	8,892,965	-	894,867	93%
Total Expenditures	35,556,194	2,124,079	29,452,365	26,230,067	1,243,000	4,860,829	86%
Net	(567,066)	626,712	1,238,775	2,957,134	(1,243,000)	(562,840)	
Cash Balance			8,076,629	6,946,241			

Staffing			
Full Time	95.04	93.04	93.04
Part-Time /Seasonal/Temporary	7.00	7.00	7.00
Total	102.04	100.04	100.04

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

This fund utilizes monthly fees received from residents and businesses to properly treat, transport, and dispose of generated sewage. Service revenue is running slightly below budget estimates as the approved rate increase was below the estimated amount. All expenditure categories are running at or below budget estimates. Debt service payments are made in accordance with City amortization schedules. Transfers out are done as needed to fund capital purchases in Fund 642 and to fund scheduled debt service payments.

Explain Significant Spending on Capital Projects Below:

Capital spending for Sewage works is shown in Fund 642.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Works Capital	Month	November
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Fund/Department Number	642	Date Updated	12/4/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	39,000	556	16,464	25,131	-	22,536	42%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	168,094	-	-	0%
Transfers In	4,000,000	-	4,000,000	-	-	-	100%
Total Revenue	4,039,000	556	4,016,464	193,225	-	22,536	99%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	133,264	9,408	86,346	173,065	46,918	0	100%
Debt Service	-	-	-	-	-	-	0%
Capital	9,134,677	71,189	3,891,754	4,243,928	2,399,546	2,843,377	69%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	9,267,941	80,597	3,978,100	4,416,993	2,446,464	2,843,377	69%
Net	(5,228,941)	(80,041)	38,364	(4,223,769)	(2,446,464)	(2,820,841)	
Cash Balance			4,082,930	4,639,340			

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

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

This fund is used to purchase capital equipment and fund major renovations/restorations for the Wastewater and Sewer Departments. The primary source of income is from Sewage Works Operating Fund #641, which transfers funds here as needed. Projects budgeted this year include Sewer Relining and Manhole Rehab. work throughout the City, replacing the Eastgate area Lift Station, and rebuilding/replacing the dewatering presses at the Wastewater Plant.

Explain Significant Spending on Capital Projects Below:

Year to Date totals include WWTP Primary Clarifier rehab \$1,478,966, Sage/Poppy Rd Lift Station \$289,919, Ferric Chloride Feed Facility \$,413,465; Sewer Dept. tandem axle dump trucks \$323,802, Jet Rodder/Vacuum machine \$309,680; Manhole Rehab. work \$131,735, Sewer lining work \$633,524, CNG station upgrade \$90,000, Wastewater tri-axle roll-off truck \$171,693.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Works Reserve Operations & Maint.	Month	November
Fund/Department Number	643	Date Updated	12/4/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	15,000	446	10,963	10,242	-	4,037	73%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	223,715	-	129,964	200,296	-	93,751	58%
Total Revenue	238,715	446	140,927	210,538	-	97,788	59%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	15,000	446	10,963	10,242	-	4,037	73%
Total Expenditures	15,000	446	10,963	10,242	-	4,037	73%
Net	223,715	-	129,964	200,296	-	93,751	
Cash Balance			3,422,564	3,292,600			

Staffing			
Full Time			
Part-Time /Seasonal/Temporary			
Total			

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

The sole purpose of this fund is to hold the equivalent of two months of Sewage Works (Sewers & Wastewater) budgeted operating expenses in reserve. Any transfers to this fund are done to adjust the balance as needed to stay in compliance.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Bond 2007	Month	November
Fund/Department Number	647	Date Updated	12/4/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	3	41	-	(3)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	3	41	-	(3)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,138	-	1,143	13,679	-	(5)	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,138	-	1,143	13,679	-	(5)	100%
Net	(1,138)	-	(1,141)	(13,638)	-	3	
Cash Balance			0	5,403			

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

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

This Bond, issued in 2007, is now fully spent.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Sinking	Month	November
Fund/Department Number	649	Date Updated	12/4/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	11,500	823	11,309	8,842	-	191	98%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	9,797,645	774,919	8,524,109	8,678,574	-	1,273,536	87%
Total Revenue	9,809,145	775,742	8,535,418	8,687,415	-	1,273,727	87%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	3,000	-	3,200	1,800	-	(200)	107%
Debt Service	9,799,031	5,648,880	7,321,132	8,277,798	-	2,477,899	75%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	9,802,031	5,648,880	7,324,332	8,279,598	-	2,477,699	75%
Net	7,114	(4,873,137)	1,211,086	407,817	-	(1,203,972)	
Cash Balance			1,993,893	1,243,862			

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

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

This fund is used to pay all debt service obligations for Wastewater and Sewers (Sewage Works). 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:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Debt Service Reserve	Month	November
Fund/Department Number	653	Date Updated	12/4/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	14,096	-	-	0%
Total Revenue	-	-	-	14,096	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	2,434,563	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	3,524	-	-	0%
Total Expenditures	-	-	-	2,438,087	-	-	0%
Net	-	-	-	(2,423,992)	-	-	
Cash Balance				7,286,828	7,286,825		

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Bond 2010	Month	November
Fund/Department Number	658	Date Updated	12/4/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	0	6	215	-	(6)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	0	6	215	-	(6)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	924	108,736	-	(924)	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	1,296	1,296	-	-	(1,296)	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	1,296	2,220	108,736	-	(2,220)	0%
Net	-	(1,296)	(2,213)	(108,521)	-	2,213	
Cash Balance			2	3,682			

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

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

This 2010 bond has been fully spent, except for a very small (\$1.85) allocation of interest earned.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Bond 2011	Month	November
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Fund/Department Number	659	Date Updated	12/4/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	25,000	504	20,103	28,978	-	4,897	80%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	25,000	504	20,103	28,978	-	4,897	80%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	705,491	950,835	4,377	256,235	3,000	698,114	1%
Debt Service	-	-	-	-	-	-	0%
Capital	12,892,995	-	5,714,164	1,775,518	2,119,859	5,058,972	61%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	13,598,486	950,835	5,718,541	2,031,753	2,122,859	5,757,086	58%
Net	(13,573,486)	(950,331)	(5,698,439)	(2,002,775)	(2,122,859)	(5,752,189)	
Cash Balance			2,150,061	8,163,735			

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

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

This Sewage Works Revenue Bond closed in October of 2011. 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, \$1,108,174, Diamond Ave. Trunk Sewer, Phase III \$248,000, St. Joseph River CSO Stabilization \$217,831, Secondary Clarifier Upgrade \$49,907, and Wastewater Treatment Plant Digester Upgrade \$4,924,788.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Bond 2012	Month	November
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Fund/Department Number	661	Date Updated	12/4/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	65,000	2,277	57,537	60,370	-	7,463	89%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	65,000	2,277	57,537	60,370	-	7,463	89%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	4,870,000	-	495	104,981	-	4,869,505	0%
Debt Service	-	-	-	-	-	-	0%
Capital	13,998,570	61,503	971,674	4,358,923	2,183,126	10,843,770	23%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	18,868,570	61,503	972,169	4,463,904	2,183,126	15,713,275	17%
Net	(18,803,570)	(59,226)	(914,632)	(4,403,534)	(2,183,126)	(15,705,812)	
Cash Balance			17,384,395	18,843,354			

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

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

Explain Significant Spending on Capital Projects Below:

Projects funded from this Bond in 2013 and 2014 year-to-date include: East Bank Sewer Separation-Phase 4 \$2.6 million, Diamond Ave. Sewer Separation-Phase 3, \$2.6 million, Prairie Avenue Sewer Separation \$396,810, and Southwood Sewer Separation \$367,283.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Bond 2013	Month	November
Fund/Department Number	663	Date Updated	12/1/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	-	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	910,000	-	-	-	-	910,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	18,190,000	-	-	-	-	18,190,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	19,100,000	-	-	-	-	19,100,000	0%
Net	(19,100,000)	-	-	-	-	(19,100,000)	
Cash Balance							

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

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

A budget was set up in this fund in anticipation of the issuance of a Sewer Bond in 2013. However, a bond was not issued, therefore no activity is expected in this fund.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	2013A Cost of Issuance Fund	Month	November
Fund/Department Number	664	Date Updated	12/1/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	1	14	6	-	(14)	0%
Bond Proceeds	-	-	-	85,740	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	1	14	85,746	-	(14)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	81,279	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	81,279	-	-	0%
Net	-	1	14	4,467	-	(14)	
Cash Balance			4,482	4,467			

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

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

This fund was set up to pay the issue costs related to the re-funding of the 2004 Sewer bond and 1998 SRF Loan. Most of those costs were paid in 2013.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	2014 Sewer Bond	Month	November
Fund/Department Number	665	Date Updated	12/1/2014

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

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

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

This fund was set up in anticipation of a possible Sewer Bond issue in the last quarter of 2014. There has been no activity to date.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Century Center	Month	November
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Fund/Department Number	670	Date Updated	12/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	1,313,450	-	1,313,450	1,313,436	-	-	100%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	3,206,462	171,058	2,327,040	1,507,736	-	879,422	73%
Interest Earnings	-	-	-	3,079	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	50,000	365	46,320	71,648	-	3,680	93%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,569,912	171,423	3,686,810	2,895,899	-	883,102	81%
Expenditures							
Personnel	2,450,875	173,216	1,907,879	1,675,428	-	542,996	78%
Supplies	476,400	50,053	463,389	248,071	-	13,011	97%
Services	1,222,594	73,942	1,096,277	923,468	-	126,317	90%
Debt Service	-	-	-	-	-	-	0%
Capital	415,029	-	-	222,976	-	415,029	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	4,564,898	297,211	3,467,545	3,069,943	-	1,097,353	76%
Net	5,014	(125,788)	219,265	(174,044)	-	(214,251)	
Cash Balance			987,042	968,075			

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

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

SMG has assumed management of Century Center effective July 1, 2013. One of their contractual duties is to reduce the operating deficit in the fund. Covered by hotel/motel tax revenue which is received twice per year. The second installment was received in July 2014. Other income includes charges to large conferences for electric costs.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Century Center Capital	Month	November
Fund/Department Number	671	Date Updated	12/10/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	100,000	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	500	23	304	284	-	196	61%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	575,000	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	500	23	304	675,284	-	196	61%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	54,184	-	-	19,671	-	54,184	0%
Services	-	-	-	10,965	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	339,363	-	339,363	-	-	-	100%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	393,547	-	339,363	30,636	-	54,184	86%
Net	(393,047)	23	(339,059)	644,648	-	(53,988)	
Cash Balance			1,418,638	1,919,525			

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

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

The Century Center Board of Managers has not approved a 2014 capital budget in this fund. An appropriation to cover the cost of the new freight elevator originally paid out of Fund 670 was approved in July 2014. A transfer was done in August to move the cost from Fund 670 to Fund 671. SMG contributed a one time amount of \$575,000 to cover capital expenses in August 2013.

Explain Significant Spending on Capital Projects Below:

New Freight Elevator installed in 2014.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Central Services	Month	November
Fund/Department Number	222	Date Updated	12/10/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	7,796,184	467,904	6,371,313	6,543,332	-	1,424,871	82%
Interest Earnings	4,500	152	3,708	3,172	-	792	82%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	91,447	243	132,437	118,227	-	(40,990)	145%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	7,892,131	468,299	6,507,458	6,664,731	-	1,384,673	82%
Expenditures							
Personnel	2,828,264	198,933	2,384,125	2,290,095	300	443,839	84%
Supplies	177,649	31,763	119,196	163,223	11,839	46,614	74%
Services	4,852,122	310,767	3,906,418	4,132,213	843,093	102,611	98%
Debt Service	6,497	210	6,495	6,285	-	2	100%
Capital	172,000	-	32,262	70,190	120,000	19,738	89%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	8,036,532	541,672	6,448,497	6,662,006	975,232	612,803	92%
Net	(144,401)	(73,373)	58,961	2,725	(975,232)	771,870	
Cash Balance			1,546,521	1,102,359			

Staffing			
Full Time	42.00	39.00	39.00
Part-Time /Seasonal/Temporary	2.00	1.00	1.00
Total	44.00	40.00	40.00

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

The Central Services Division consists of six cost centers that provide a variety of services to other city departments, along with several local county, state and federal agencies. On the Revenue side we received checks for \$39,980 from Energizing Indiana. On the expense side, the services acct is at 98% because we encumbered the rental costs on the Printshop equipment for the year, monies were also encumbered for the utilities. The supply acct. goes up and down, depending on vehicle repairs. In Nov we had 953 repairs. Year to Date repairs are 14,528. Average Fuel prices for the first 11 months are \$2.92 for Unleaded and \$3.27 for Diesel. Budgeted amount per gallon is \$3.45. .

Explain Significant Spending on Capital Projects Below:

We amended our budget to add the following Capital Projects: Upgrade the Sample St Garage to meet the requirements for Compressed Natural Gas vehicle repairs. Purchase of two in-ground hoists for the Sample St Garage. The purchase of a vehicle diagnostic scanner tool. Radio tower inspection repairs throughout the City.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Liability Insurance	Month	November
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Fund/Department Number	226	Date Updated	12/11/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	2,859,690	235,157	2,618,256	2,739,528	-	241,434	92%
Interest Earnings	22,000	708	16,601	17,237	-	5,399	75%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	64,666	113,911	162,023	1,859	-	(97,357)	251%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,946,356	349,776	2,796,880	2,758,624	-	149,476	95%
Expenditures							
Personnel	189,417	14,087	165,183	151,226	-	24,234	87%
Supplies	21,143	1,809	14,754	13,865	495	5,894	72%
Services	2,676,640	68,023	1,983,801	2,241,288	936	691,903	74%
Debt Service	-	-	-	-	-	-	0%
Capital	10,000	-	3,555	23,994	-	6,445	36%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,897,200	83,919	2,167,292	2,430,373	1,431	728,477	75%
Net	49,156	265,857	629,588	328,251	(1,431)	(579,001)	
Cash Balance			5,815,085	5,573,663			

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

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

This fund handles operations relating to business insurance and claims: property, liability, workers compensation, etc. and the operation of the safety and risk department. We expect to finish the year within budget.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Take Home Vehicle Police	Month	November
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Fund/Department Number	278	Date Updated	12/11/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	60,580	4,680	56,450	56,940	-	4,130	93%
Interest Earnings	2,000	72	1,606	1,329	-	394	80%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	60,580	4,680	56,342	56,913	-	4,238	93%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	123,160	9,432	114,398	115,182	-	8,762	93%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	60,580	-	60,580	63,700	-	-	100%
Services	20,000	-	-	-	-	20,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	80,580	-	60,580	63,700	-	20,000	75%
Net	42,580	9,432	53,818	51,482	-	(11,238)	
Cash Balance			506,771	443,287			

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

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

This fund charges police officers for liability insurance and gasoline costs for take home police vehicles. No expenditures for vehicle claims have been paid so far in 2014. The cash reserves in this fund have been increasing in recent years and are expected to increase during 2014. 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 2013.

Explain Significant Spending on Capital Projects Below:

None

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Self-Funded Employee Benefits	Month	November
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Fund/Department Number	711	Date Updated	12/11/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	13,385,150	1,073,810	11,809,198	10,932,009	-	1,575,952	88%
Interest Earnings	32,000	591	17,225	23,841	-	14,775	54%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	295,898	41,769	330,266	210,513	-	(34,368)	112%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	13,713,048	1,116,170	12,156,689	11,166,363	-	1,556,359	89%
Expenditures							
Personnel	4,326	-	-	-	-	4,326	0%
Supplies	38,675	2,545	36,153	11,486	2,334	188	100%
Services	760,062	50,520	575,376	523,531	5,000	179,686	76%
Insurance	13,680,400	1,105,599	12,901,677	12,133,794	7,000	771,723	94%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	14,483,463	1,158,664	13,513,206	12,668,810	14,334	955,923	93%
Net	(770,415)	(42,494)	(1,356,517)	(1,502,448)	(14,334)	600,436	
Cash Balance			4,304,930	5,925,743			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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. We budgeted a \$1 million loss this year and it will likely be more than that. Our insurance advisor is projecting medical claims to reach 107% of budget; if this occurs, this would be an additional \$780,000 loss. We've already lost over \$1,300,000 this year. We requested an additional appropriation of \$1.5 million and this was approved in December. 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 should help. We are also working with our insurance advisor on some other options.

Explain Significant Spending on Capital Projects Below:

None

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Unemployment Compensation	Month	November
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Fund/Department Number	713	Date Updated	12/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	102,364	8,530	93,834	236,387	-	8,530	92%
Interest Earnings	850	30	777	463	-	73	91%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	103,214	8,560	94,611	236,850	-	8,603	92%
Expenditures							
Personnel	220,750	2,172	114,043	51,459	-	106,707	52%
Supplies	-	-	-	-	-	-	0%
Services	7,224	602	6,622	3,927	-	602	92%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	227,974	2,774	120,665	55,386	-	107,309	53%
Net	(124,760)	5,786	(26,054)	181,464	-	(98,706)	
Cash Balance			233,976	254,031			

Staffing

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

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

This fund charges an allocation of 0.5% of payroll to most departments to cover the cost of unemployment claims paid. For the 2014 budget, the rate charged to departments has been reduced to 0.25% due to favorable claims history and increasing cash reserves. Budgeted charges for services were adjusted in July 2014 to reflect the change in charges to the departments. 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

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Firefighters Pension	Month	November
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Fund/Department Number	701	Date Updated	12/8/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	5,386,832	-	5,129,098	5,035,292	-	257,734	95%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,500	251	1,409	2,492	-	3,091	31%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,391,332	251	5,130,507	5,037,784	-	260,825	95%
Expenditures							
Personnel	5,869,495	441,398	4,993,895	4,983,408	-	875,600	85%
Supplies	200	-	-	-	-	200	0%
Services	4,750	82	757	1,088	-	3,993	16%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,874,445	441,480	4,994,652	4,984,496	-	879,793	85%
Net	(483,113)	(441,229)	135,856	53,288	-	(618,969)	
Cash Balance			1,073,956	1,401,153			

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

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

The Fire Pension fund receives State of Indiana pension relief payments in June and September to reimburse the City for actual pension costs paid and reported in the previous year. For 2014, the payments are expected to be \$2,564,549 by 1 July and again by 1 October, totaling \$5,129,098.

Explain Significant Spending on Capital Projects Below:

No capital expenditures are purchased through this account.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Police Pension	Month	November
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Fund/Department Number	702	Date Updated	12/3/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	6,300,000	-	6,111,865	5,863,697	-	188,135	97%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	881	-	-	0%
Interest Earnings	6,000	351	2,897	4,783	-	3,103	48%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	4,500	-	4,122	4,854	-	378	92%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,310,500	351	6,118,885	5,874,217	-	191,615	97%
Expenditures							
Personnel	7,216,441	536,273	6,173,231	5,936,630	-	1,043,210	86%
Supplies	1,100	-	151	642	-	949	14%
Services	4,400	99	791	1,721	-	3,609	18%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	7,221,941	536,372	6,174,173	5,938,994	-	1,047,768	85%
Net	(911,441)	(536,021)	(55,288)	(64,777)	-	(856,153)	
Cash Balance			1,653,368	2,243,849			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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 2014, the payments are expected to be \$3,055,933 by 1 July and again by 1 October, totaling \$6,111,865.

Explain Significant Spending on Capital Projects Below:

No capital expenditures are paid from this fund.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	City Cemetery	Month	November
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Fund/Department Number	730	Date Updated	12/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	250	4	112	129	-	138	45%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	250	4	112	129	-	138	45%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	4,316	-	-	0%
Services	10,595	-	8,658	-	-	1,937	82%
Debt Service	-	-	-	-	-	-	0%
Capital	10,000	-	-	-	-	10,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	20,595	-	8,658	4,316	-	11,937	42%
Net	(20,345)	4	(8,546)	(4,187)	-	(11,799)	
Cash Balance			28,389	36,925			

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

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

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

Explain Significant Spending on Capital Projects Below:

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

2014 City of South Bend Monthly Financial Report

Fund/Department Name	TIF Revenue - Airport	Month	November
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Fund/Department Number	324	Date Updated	12/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	13,400,000	-	7,521,012	7,111,555	-	5,878,988	56%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	115,612	3,469	80,138	56,977	-	35,474	69%
Bond Proceeds	101,267	-	101,267	-	-	-	100%
Donations	-	-	-	-	-	-	0%
Other Income	107,943	5,345	119,094	2,345,072	-	(11,151)	110%
Transfers In	5,000	135	3,344	279,280	-	1,656	67%
Total Revenue	13,729,822	8,949	7,824,855	9,792,884	-	5,904,967	57%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	8,198,763	574,881	4,111,515	1,252,932	1,947,103	2,140,145	74%
Debt Service	3,526,658	126,250	2,974,481	2,943,771	-	552,177	84%
Capital	15,561,272	-	147,125	4,331,172	34,235	15,379,912	1%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	27,286,693	701,131	7,233,121	8,527,875	1,981,338	18,072,234	34%
Net	(13,556,871)	(692,182)	591,734	1,265,009	(1,981,338)	(12,167,267)	
Cash Balance			25,611,863	19,486,381			

Staffing

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

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

2013 Revenue from one time payment from AJ Wright of \$2 M received in April along with Blackthorn debt service paid off in 2013 and reserve amount returned to this fund. 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. Major projects carried out in 2013 were: Ignition Park Infrastructure; Data Realty; the SB Animal Shelter reconstruction; continued acquisition in Ignition Park South and East; purchase of Scientific Equipment in Ignition Park; acquisition in the LaSalle Square Area; the Renaissance District Phase I and the beginnings of Phase II; the beginnings of expenditures on the Studebaker/Oliver Project; and Bosch holding costs. In 2014, the major projects thus far approved are: Continuation of projects approved for 2013; and the addition of the Kolata contract.

Explain Significant Spending on Capital Projects Below:

Capital projects thus far this year are: Renaissance District Phase II; major expenditures in the Certified Tech Park; the Studebaker/Oliver project; and continued Ignition Park South & East acquisitions.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Tax Incremental Financing (TIF) - Downtown	Month	November
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Fund/Department Number	420	Date Updated	12/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	3,400,000	-	2,485,266	1,705,491	-	914,734	73%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	401,000	-	400,000	398,500	-	1,000	100%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	43,700	2,956	34,781	30,872	-	8,919	80%
Interest Earnings	49,645	2,991	36,926	52,156	-	12,719	74%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	277,691	23,808	247,092	334,832	-	30,599	89%
Transfers In	6,000	226	5,587	5,541	-	413	93%
Total Revenue	4,178,036	29,981	3,209,652	2,527,392	-	968,384	77%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	154,192	(2,196)	54,960	437,784	60,924	38,308	75%
Debt Service	3,420,576	-	3,277,882	2,880,921	-	142,694	96%
Capital	2,254,493	-	15,640	349,125	247,756	1,991,097	12%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,829,261	(2,196)	3,348,482	3,667,830	308,680	2,172,099	63%
Net	(1,651,225)	32,177	(138,830)	(1,140,438)	(308,680)	(1,203,715)	
Cash Balance			2,465,644	1,697,443			

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

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

TIF funds are used to fund projects which vary widely from year to year, so no real trend is expected from one year to the next.

Explain Significant Spending on Capital Projects Below:

Capital projects committed to in 2014 include: Finishing Century Center West Entrance; Studebaker Plaza; Hill & Colfax Mixed Use Development; and Lasalle Hotel. Capital projects taken on in 2013 were: Century Center West Entrance; Studebaker Plaza; and Wayne Street Garage Facade improvements.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - West Washington	Month	November
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Fund/Department Number	422	Date Updated	12/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	420,000	-	304,152	264,690	-	115,848	72%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	120	2,321	1,341	-	(321)	116%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	422,000	120	306,473	266,031	-	115,527	73%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	319	119	12	2,308	-	307	4%
Debt Service	-	-	-	-	-	-	0%
Capital	657,215	-	-	331,502	8,300	648,915	1%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	657,534	119	12	333,810	8,300	649,222	1%
Net	(235,534)	1	306,461	(67,779)	(8,300)	(533,695)	
Cash Balance			919,424	383,950			

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

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

TIF projects vary widely from year to year so little can be gained by comparing expenditures from year to year. Major projects for 2013 were: Completion of Rushton Square and William Streetscape. Major Projects committed thus far in 2014 are: Completion of Rushton Square.

Explain Significant Spending on Capital Projects Below:

Major projects committed thus far in 2014 are: Completion of Rushton Square.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Redevelopment Retail & Leighton Plaza	Month	November
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Fund/Department Number	425	Date Updated	12/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	500	12	288	279	-	212	58%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	163,803	15,271	154,953	145,784	-	8,850	95%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	164,303	15,283	155,241	146,063	-	9,062	94%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	128,373	18,584	101,356	95,481	-	27,017	79%
Debt Service	-	-	-	-	-	-	0%
Capital	21,052	2,887	19,423	6,309	-	1,629	92%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	149,425	21,471	120,779	101,790	-	28,646	81%
Net	14,878	(6,188)	34,462	44,273	-	(19,584)	
Cash Balance			167,528	139,667			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - Central Medical Service Area	Month	November
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Fund/Department Number	426	Date Updated	12/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	625,000	-	459,659	613,185	-	165,341	74%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	15,000	250	7,930	11,519	-	7,070	53%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	640,000	250	467,589	624,704	-	172,411	73%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,737,311	14,500	1,558,185	116,014	179,126	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	2,366,193	-	237,889	1,425,090	-	2,128,304	10%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	4,103,504	14,500	1,796,074	1,541,104	179,126	2,128,304	48%
Net	(3,463,504)	(14,250)	(1,328,485)	(916,400)	(179,126)	(1,955,893)	
Cash Balance			1,903,929	2,942,701			

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

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. Major projects in 2013 were the continuation of: Memorial Campus Street Improvements; 400 Block N. Michigan Parking Lot; and Skyway Bridge/Building Improvements. Projects committed thus far in 2014: Completion of projects worked on in 2013 and 2-Way Streets.

Explain Significant Spending on Capital Projects Below:

Projects committed thus far in 2014: Completion of projects worked on in 2013 and 2-Way Streets.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - Northeast Development	Month	November
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Fund/Department Number	429	Date Updated	12/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	820,000	-	808,184	431,979	-	11,816	99%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	9,000	497	10,631	7,431	-	(1,631)	118%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	829,000	497	818,815	439,410	-	10,185	99%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	151,577	8,750	24,341	60,517	97,484	29,752	80%
Debt Service	-	-	-	-	-	-	0%
Capital	2,654,540	64	126	-	90,040	2,564,374	3%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,806,117	8,814	24,467	60,517	187,524	2,594,126	8%
Net	(1,977,117)	(8,317)	794,348	378,893	(187,524)	(2,583,941)	
Cash Balance			3,803,138	2,598,515			

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

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. Major projects in 2013 were: Demolition in relation to AEP Easement; Hill Street Improvements and 5 points utility study. Commitments thus far in 2014 are: 5 points utility improvement/move and infrastructure; and completion of Hill Street Improvements. The Capital budget was increased by \$450,000 on 6 Mar 2014.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - Southside Development #1	Month	November
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Fund/Department Number	430	Date Updated	12/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	2,500,000	-	1,268,946	1,381,537	-	1,231,054	51%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	15,000	541	11,673	16,407	-	3,327	78%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,515,000	541	1,280,619	1,397,944	-	1,234,381	51%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	804,334	85,493	244,913	518,280	555,424	3,997	100%
Debt Service	-	-	-	-	-	-	0%
Capital	5,683,623	121,850	529,667	3,264,119	851,759	4,302,197	24%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,487,957	207,343	774,580	3,782,399	1,407,183	4,306,194	34%
Net	(3,972,957)	(206,802)	506,039	(2,384,455)	(1,407,183)	(3,071,813)	
Cash Balance			3,945,687	3,010,322			

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

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

TIF projects vary widely from one year to the next so expenditure comparison will not yield reliable trend review. Major Projects for 2013 were: completion of the Fellows Street Corridor project; additional work on the Ireland Street project; and the final acquisition and engineering along with construction of the Main/Lafayette Crossover project. Projects committed thus far in 2014 are: completion of the Fellows Street Corridor Project; Ireland & Miami Area Improvements; Main/Lafayette Crossover Project and Walter Street Sidewalks.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - Douglas Road	Month	November
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Fund/Department Number	435	Date Updated	12/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	320,000	-	160,947	164,168	-	159,053	50%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	750	8	673	422	-	77	90%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	320,750	8	161,620	164,590	-	159,130	50%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	4,360	-	160	257	4,200	-	100%
Debt Service	395,463	-	395,461	190,461	-	2	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	399,823	-	395,621	190,718	4,200	2	100%
Net	(79,073)	8	(234,001)	(26,128)	(4,200)	159,128	
Cash Balance			60,599	134,797			

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

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

The Douglas Road TIF was established to develop the road and area near Brown Mackie College near the South Bend-Mishawaka border. The fund borrowed money from the City of Mishawaka (\$1,086,550) and Major Moves Fund 412 (\$1,000,000) to finance initial construction. The fund uses TIF tax revenue to repay the loans. At August 31, 2014, the amounts due Mishawaka and Major moves were \$47,003 and \$847,644, respectively.

Explain Significant Spending on Capital Projects Below:

Projects for 2014 include: the Douglas Road Turn Lane.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - Northeast Residential	Month	November
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Fund/Department Number	436	Date Updated	12/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	2,392,000	-	1,382,498	1,340,028	-	1,009,502	58%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,200	47	3,309	8,030	-	891	79%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,396,200	47	1,385,807	1,348,058	-	1,010,393	58%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	6,346	-	-	1,370	-	6,346	0%
Debt Service	3,362,308	-	3,362,307	3,217,050	-	1	100%
Capital	214,574	-	214,573	-	-	1	100%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,583,228	-	3,576,880	3,218,420	-	6,348	100%
Net	(1,187,028)	47	(2,191,073)	(1,870,362)	-	1,004,045	
Cash Balance			363,006	1,630,949			

Staffing

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

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. Major projects for 2014 include a City contribution to the 2nd Eddy Street Commons Ammendment. The \$214,573 Capital Expenditure was to Kite Realty Eddy St. Garage LLC and the budget was adjusted on 6 Mar 2014 to cover it.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Redevelopment General	Month	November
Fund/Department Number	433	Date Updated	12/10/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	1	49	97	-	(49)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	1	49	97	-	(49)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	20,000	-	15,703	5,798	-	4,297	79%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	20,000	-	15,703	5,798	-	4,297	79%
Net	(20,000)	1	(15,654)	(5,701)	-	(4,346)	
Cash Balance			10,094	25,742			

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

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

This fund's sole expenditure is for general legal fees for DCI based on an engagement letter

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Certified Technology Park	Month	November
Fund/Department Number	439	Date Updated	12/10/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	1,450,000	1,328,182	1,328,182	2,859,027	-	121,818	92%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	12,000	481	11,867	6,467	-	133	99%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,462,000	1,328,663	1,340,049	2,865,494	-	121,951	92%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	3,600,000	-	-	-	-	3,600,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,600,000	-	-	-	-	3,600,000	0%
Net	(2,138,000)	1,328,663	1,340,049	2,865,494	-	(3,478,049)	
Cash Balance			5,022,644	3,681,856			

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

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

The 1.45M in Revenue represents the final draw from the State. Capital funds are to be expended in Ignition Park and Innovation Park.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Airport Urban Enterprise Zone	Month	November
Fund/Department Number	454	Date Updated	12/10/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,500	49	1,213	1,199	-	287	81%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,500	49	1,213	1,199	-	287	81%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	1,500	49	1,213	1,199	-	287	81%
Cash Balance			377,584	376,281			

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

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

No significant issues.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Blackthorn Operations	Month	November
Fund/Department Number	619	Date Updated	12/10/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,721,979	20,167	1,532,623	1,523,010	-	189,356	89%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	50,500	-	-	0%
Total Revenue	1,721,979	20,167	1,532,623	1,573,510	-	189,356	89%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,661,127	87,958	1,475,640	1,490,330	-	185,487	89%
Debt Service	-	-	-	207,879	-	-	0%
Capital	10,579	1,763	14,105	8,816	-	(3,526)	133%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,671,706	89,721	1,489,745	1,707,025	-	181,961	89%
Net	50,273	(69,554)	42,878	(133,515)	-	7,395	
Cash Balance			118,727	128,451			

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

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

Bond was Paid off in early 2013, so debt service expense in 2014 will be much under 2013. 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.

Explain Significant Spending on Capital Projects Below:

Equipment payments

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Redevelopment Bond - Airport Taxable	Month	November
Fund/Department Number	315	Date Updated	12/10/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,000	135	3,344	3,316	-	1,656	67%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,000	135	3,344	3,316	-	1,656	67%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	5,000	135	3,344	3,316	-	1,656	67%
Total Expenditures	5,000	135	3,344	3,316	-	1,656	67%
Net	-	-	-	-	-	-	-
Cash Balance			1,038,904	1,038,904			

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Coveleski Debt Service Reserve	Month	November
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Fund/Department Number	317	Date Updated	12/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,800	66	1,622	1,604	-	178	90%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,800	66	1,622	1,604	-	178	90%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	1,800	66	1,622	1,604	-	178	90%
Cash Balance			505,092	503,351			

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Redevelopment Bond - Palais Royale	Month	November
Fund/Department Number	328	Date Updated	12/10/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	6,000	226	5,587	5,541	-	413	93%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,000	226	5,587	5,541	-	413	93%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	6,000	226	5,587	5,541	-	413	93%
Total Expenditures	6,000	226	5,587	5,541	-	413	93%
Net	-	-	-	-	-	-	-
Cash Balance			1,735,840	1,735,840			

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - Southside Development #3	Month	November
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Fund/Department Number	432	Date Updated	12/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	9,175	659,735	-	(9,175)	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	27,000	774	19,405	17,455	-	7,595	72%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	27,000	774	28,580	677,190	-	(1,580)	106%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	656	-	656	1,157	-	-	100%
Debt Service	493,495	-	491,495	488,848	-	2,000	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	494,151	-	492,151	490,005	-	2,000	100%
Net	(467,151)	774	(463,571)	187,185	-	(3,580)	
Cash Balance			6,505,115	6,315,906			

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

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

The purpose of this fund is to payoff debt. 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. In June we received \$9,175 in the tax distribution we were not expecting to receive. This amount represents collection of delinquent taxes from previous years.

Explain Significant Spending on Capital Projects Below: