



Period Ending:

April 30, 2015

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Administration/Finance

City of South Bend

Monthly Departmental Financial Report

Page	Contents
1	Narrative
2	Summaries
8	General Fund
22	Special Revenue Funds
56	Debt Service/Capital Project Funds
68	Enterprise Funds
96	Internal Service Funds
101	Trust Funds
104	Redevelopment Commission Funds

Distribution

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April 2015

The Monthly Departmental Financial Report

The City of South Bend has developed the attached Monthly Departmental Financial Report to provide current year financial information for each City fund, as well as individual departments within the General Fund, in a condensed format. Information is provided for revenue, expenditures, encumbrances, cash balances and staffing levels. Also included in this report are text boxes that allow departmental fiscal officers to provide an explanation of significant expenditure and staffing variances and spending on major capital projects. Departmental fiscal officers are asked to complete the monthly financial reports (“blue sheets”) for their funds and General Fund departments no later than the 20th of the month following the reporting period. The staff of the Department of Administration & Finance then summarizes the data and publishes this consolidated report no later than 30 days after the end of the reporting period.

The Monthly Departmental Financial Report supplements—but does not replace—other financial reports that the City prepares such as the Monthly Financial Report, Controller’s Cash Report, the Department of Local Government Finance’s Annual Financial Report (AFR), or the Comprehensive Annual Financial Report (CAFR).

Summary Trends & Observations

As of April 30, 2015, total revenue for the year was \$63,528,681, 22% of estimated revenue. As of April 30, 2014 total revenue received was \$58,240,548 within the same funds. Property taxes are received in June and December each year and are budgeted at \$69,690,508 for 2015, 25% of annual budgeted revenues. Local income tax (LOIT, COIT and EDIT) receipts are budgeted to be \$24.3 million in 2015; \$8.1 million of that total was received as of 30 April. Local taxes are received monthly and thus we’ve received 33% of the annual budget so far.

Most of the proprietary funds—Solid Waste, Water Works, Wastewater and Century Center—have receipts that are less than expected for this time of year, most notably Water Works which has received only 29% of its budgeted revenues by the end of April.

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

As of April 30, 2015, total expenditures were \$90,513,605 and outstanding encumbrances were \$37,469,274, a total of \$127,982,880 which represents 34% of the amended expenditure budget. Encumbrances are either holdovers from previous years or obligations for the remainder of the year. If encumbrances were excluded, expenditures were 24% of the amended expenditure budget at the end of the period. Total expenditures were \$68,467,276 as of April 30, 2014.

In April the City made a payment of \$514,520 to St. Joseph County for its share of the new state-mandated Public Safety Answering Point (PSAP) program, one of 3 payments to be made in 2015.

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

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

Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
City Funds							
General Fund		52,628,678	861,573	4,194,951	4,252,907	1,754,268	8%
Special Revenue							
	102 Rainy Day	34,680	4,949	17,531	13,084	17,149	51%
	103 Excess Levy	-	2	4	-	(4)	0%
	201 Parks & Recreation	11,030,715	241,867	661,212	666,284	10,369,503	6%
	202 Motor Vehicle Highway	9,681,300	730,770	2,984,726	2,927,153	6,696,574	31%
	203 Recreation Nonreverting	1,578,935	78,613	355,262	358,822	1,223,673	23%
	209 Studebaker-Oliver Reverting Grants	644,000	20,676	41,967	1,645	602,033	7%
	210 Economic Development State Grants	3,673,510	181	654	18,570	3,672,856	0%
	211 Department of Community Investment (DCI)	2,634,125	72,469	607,516	968,432	2,026,609	23%
	212 Dept of Community Investment Grants	4,100,000	202,172	664,687	472,203	3,435,313	16%
	216 Police State Seizures	35,900	108	1,187	11,050	34,713	3%
	217 Gift, Donation, Bequest	223,800	80	3,051	21,238	220,749	1%
	218 Police Curfew Violations	1,025	7	37	155	988	4%
	220 Law Enforcement Continuing Education	211,000	64,238	134,931	78,064	76,069	64%
	227 Loss Recovery	50,000	8,608	39,549	11,995	10,451	79%
	244 Emergency Phone System	20	-	19	215,000	1	97%
	249 Public Safety LOIT	6,472,190	1,078,221	2,157,717	2,129,624	4,314,473	33%
	251 Local Roads & Streets	1,593,300	112,757	389,361	395,787	1,203,940	24%
	258 Human Rights Federal Grant	203,400	3,628	18,639	18,494	184,761	9%
	271 Eastrace Waterway	-	3	11	22	(11)	0%
	273 Morris PAC / Palais Royale Marketing	18,000	366	2,018	4,265	15,982	11%
	280 Police Block Grants	-	2	8	6	(8)	0%
	281 Economic Develop. Commission-Revenue Bonds	-	16	55	41	(55)	0%
	289 HAZMAT	10,000	18	13,856	24	(3,856)	139%
	291 Indiana River Rescue	45,200	652	9,206	20,549	35,994	20%
	292 Police Grants	90,000	56,891	56,946	66,716	33,054	63%
	294 Regional Police Academy	22,000	893	20,632	18,021	1,368	94%
	295 COPS MORE Grant	128,258	33,633	35,659	3,631	92,599	28%
	299 Police Federal Drug Enforcement	77,000	12,542	46,154	5,633	30,846	60%
	404 County Option Income Tax	9,883,971	1,675,606	3,306,161	3,078,785	6,577,810	33%
	408 Economic Development Income Tax	9,526,537	1,469,176	3,164,155	3,314,591	6,362,382	33%
	410 Urban Development Action Grant	528,686	143,390	241,916	42	286,770	46%
	655 Project Releaf	431,700	37,059	147,607	146,485	284,093	34%
	705 Police K-9 Unit	2,000	2	507	1,003	1,493	25%
Special Revenue Total		62,931,252	6,049,596	15,122,940	14,967,414	47,808,312	24%
City Debt Service							
	313 Football Hall of Fame Debt Service	1,274,056	4,256	17,067	28,559	1,256,989	1%
City Debt Service Total		1,274,056	4,256	17,067	28,559	1,256,989	1%
Capital Project							
	377 Professional Sports Development	671,761	36,086	335,974	215,753	335,787	50%
	401 Coveleski Stadium Capital	15,100	23	82	41	15,018	1%
	403 Zoo Endowment	200	28	100	74	100	50%
	405 Park Nonreverting Capital	143,700	1,080	6,036	8,709	137,664	4%
	406 Cumulative Capital Development	542,691	4,622	18,454	16,613	524,237	3%
	407 Cumulative Capital Improvement	422,150	38	328	84	421,822	0%
	412 Major Moves Construction	811,187	2,071	375,594	238,522	435,593	46%
	416 Morris Performing Arts Center Capital	101,500	3,564	23,364	38,266	78,136	23%
	434 Community Revitalization Enhancement District	650,000	27	106	105	649,894	0%
	450 Palais Royale Historic Preservation	16,150	1,019	3,647	2,723	12,503	23%
	677 Football Hall of Fame Capital	2,500	312	1,125	988	1,375	45%
Capital Project Total		3,376,939	48,871	764,809	521,877	2,612,130	23%
Enterprise							
	287 Emergency Medical Services Capital	750,000	206	396,947	-	353,053	53%
	288 Emergency Medical Services Operating	5,676,065	441,484	1,482,104	950,782	4,193,961	26%
	600 Consolidated Building Fund	4,154,113	150,066	1,184,287	1,520,006	2,969,826	29%
	601 Parking Garages	1,108,726	75,593	311,750	398,219	796,976	28%
	610 Solid Waste Operations	5,712,289	589,225	1,806,129	1,708,883	3,906,160	32%
	611 Solid Waste Capital	753,011	84,001	284,035	355,523	468,976	38%

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

Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget	
Ci	Enterp	620 Water Works Operations	14,760,483	1,080,232	4,256,443	4,421,758	10,504,040	29%
		622 Water Works Capital	10,000	1,741	6,297	5,358	3,703	63%
		623 Water Works Bond Capital	-	83	366	1,143	(366)	0%
		624 Water Works Customer Deposit	6,000	854	3,011	2,212	2,989	50%
		625 Water Works Sinking	2,050,078	170,557	681,935	683,870	1,368,143	33%
		626 Water Works Bond Reserve	-	-	2,351	36,612	(2,351)	0%
		629 Water Works Reserve Operations & Maintenance	162,749	1,279	154,576	56,629	8,173	95%
		640 Sewer Repair Insurance	549,200	52,269	207,240	193,269	341,960	38%
		641 Sewage Works Operations	35,334,467	2,935,352	11,337,316	10,756,352	23,997,151	32%
		642 Sewage Works Capital	5,398,000	2,036	7,548	4,007,576	5,390,452	0%
		643 Sewage Works Reserve Operations & Maint.	250,612	2,104	263,205	135,106	(12,593)	105%
		647 Sewer Bond 2007	-	-	-	2	-	0%
		649 Sewage Sinking	9,288,088	775,158	3,097,479	3,102,613	6,190,609	33%
		658 Sewer Bond 2010	-	-	-	4	-	0%
		659 Sewer Bond 2011	6,000	460	2,653	11,323	3,347	44%
		661 Sewer Bond 2012	20,000	9,437	33,972	27,353	(13,972)	170%
		664 2013A Cost of Issuance Fund	-	3	9	7	(9)	0%
		670 Century Center	4,532,562	211,537	1,231,172	1,208,247	3,301,390	27%
		671 Century Center Capital	500	22	90	116	410	18%
		672 Century Center Energy Conservation Debt Svc	50,000	-	-	-	50,000	0%
		Enterprise Total	90,572,943	6,583,699	26,750,913	29,582,963	63,822,030	30%
		Internal Service						
		222 Central Services	8,121,097	623,157	2,677,314	2,717,304	5,443,783	33%
		224 Central Services Capital	271,850	-	-	-	271,850	0%
		226 Liability Insurance	1,260,227	107,554	418,820	994,880	841,407	33%
		278 Take Home Vehicle Police	124,200	9,591	43,169	43,066	81,031	35%
		711 Self-Funded Employee Benefits	16,223,345	1,210,699	4,903,528	4,292,605	11,319,817	30%
		713 Unemployment Compensation	226,796	8,613	34,382	34,508	192,414	15%
		Internal Service Total	26,227,515	1,959,613	8,077,213	8,082,363	18,150,302	31%
		Trust & Agency						
		701 Firefighters Pension	5,211,592	3,743	4,615	711	5,206,977	0%
		702 Police Pension	6,360,000	-	1,546	1,632	6,358,454	0%
		730 City Cemetery	150	16	58	56	92	38%
		Trust & Agency Total	11,571,742	3,760	6,219	2,399	11,565,523	0%
		City Funds Total	248,583,125	15,511,367	54,934,113	57,438,483	146,969,553	22%
		Redevelopment Commission Controlled Funds						
		Tax Increment Financing						
		324 River West Development Area (Airport TIF)	24,988,606	346,205	6,909,160	37,088	18,079,446	28%
		420 Tax Incremental Financing (TIF) - Downtown	-	-	-	331,521	-	0%
		422 TIF - West Washington	422,000	675	2,355	909	419,645	1%
		425 Redevelopment Retail & Leighton Plaza	189,123	21,366	62,605	56,073	126,518	33%
		426 TIF - Central Medical Service Area	-	-	-	4,645	-	0%
		429 River East Development Area (NE Dev TIF)	3,829,653	2,685	1,460,893	4,530	2,368,760	38%
		430 TIF - Southside Development #1	2,410,000	2,545	9,303	5,038	2,400,697	0%
		435 TIF - Douglas Road	320,750	30	261	421	320,489	0%
		436 River East Residential (NE Res TIF)	2,604,000	-	1,571	2,028	2,602,429	0%
		Tax Increment Financing Total	34,764,132	373,506	8,446,148	442,253	26,317,984	24%
		Redevelopment						
		433 Redevelopment General	252	6	20	31	232	8%
		439 Certified Technology Park	4,404	2,875	10,184	5,591	(5,780)	231%
		454 Airport Urban Enterprise Zone	1,500	216	766	571	734	51%
		619 Blackthorn Operations	1,696,879	-	119,238	339,413	1,577,641	7%
		Redevelopment Total	1,703,035	3,097	130,208	345,606	1,572,827	8%
		Debt Service						
		315 Redevelopment Bond - Airport Taxable	5,000	594	2,106	1,577	2,894	42%
		317 Coveleski Debt Service Reserve	1,800	289	1,024	764	776	57%
		328 Redevelopment Bond - Palais Royale	6,000	993	3,518	2,634	2,482	59%
		432 TIF - Southside Development #3	25,000	3,083	11,564	9,231	13,436	46%
		Debt Service Total	37,800	4,959	18,212	14,206	19,588	48%

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

Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
Redevelopment Commission Controlled Funds							
Redevelopment Commission Controlled Funds Total		36,504,967	381,562	8,594,568	802,065	27,910,399	24%
Grand Total		285,088,092	15,892,929	63,528,681	58,240,548	174,879,952	22%

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

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	741,267	55,723	237,188	232,959	133	503,946	32%
	101-0104 311 Call Center	486,733	32,989	168,469	147,412	1,290	316,974	35%
	101-0201 City Clerk	431,573	26,345	115,503	107,988	19,312	296,758	31%
	101-0301 Common Council	490,150	30,970	200,616	101,598	48,796	240,738	51%
	101-0302 WNIT Contract	43,000	-	-	-	-	43,000	0%
	101-0401 Administration & Finance	2,008,924	136,435	597,972	652,810	37,114	1,373,838	32%
	101-0404 Morris Performing Arts Center	1,093,132	75,338	340,436	341,075	35,274	717,422	34%
	101-0405 Palais Royale	536,293	31,888	144,732	146,636	40,792	350,769	35%
	101-0501 Legal Department	1,018,599	70,589	307,621	344,136	14,528	696,450	32%
	101-0602 Engineering	1,058,933	62,192	304,712	363,356	100,622	653,599	38%
	101-0801 Police Department	25,633,064	1,850,906	8,277,467	7,919,006	252,006	17,103,591	33%
	101-0802 Communications Center	1,687,540	514,528	649,664	654,877	1,029,040	8,836	99%
	101-0901 Fire Department	17,774,474	1,328,213	6,574,675	7,007,182	239,069	10,960,729	38%
	101-1008 Human Rights	373,179	30,347	132,260	109,360	9,592	231,327	38%
	101-1201 Code 2013	2,270	-	-	851	2,269	1	100%
	101-0905 Fire LOIT 2013	-	-	411	-	-	(411)	0%
	General Fund Total	53,379,131	4,246,464	18,051,728	18,129,245	1,829,837	33,497,566	37%
Special Revenue								
	201 Parks & Recreation	11,063,995	709,272	3,588,741	3,810,085	397,334	7,077,920	36%
	202 Motor Vehicle Highway	10,485,386	440,088	3,144,892	3,069,286	264,365	7,076,129	33%
	203 Recreation Nonreverting	1,549,469	87,752	259,392	229,849	111,971	1,178,106	24%
	209 Studebaker-Oliver Reverting Grants	630,000	10,054	19,764	-	547,656	62,580	90%
	210 Economic Development State Grants	3,694,412	-	30,203	18,003	10,200	3,654,009	1%
	211 Department of Community Investment (DCI)	2,661,730	187,235	803,490	753,786	34,645	1,823,595	31%
	212 Dept of Community Investment Grants	6,547,968	515,770	931,045	561,115	2,422,080	3,194,843	51%
	216 Police State Seizures	35,900	-	-	-	-	35,900	0%
	217 Gift, Donation, Bequest	297,182	24,917	52,882	-	29,763	214,537	28%
	218 Police Curfew Violations	1,000	-	-	-	-	1,000	0%
	220 Law Enforcement Continuing Education	362,478	24,802	97,096	58,397	40,315	225,067	38%
	227 Loss Recovery	5,237,243	396,131	1,698,426	295,745	2,468,963	1,069,854	80%
	244 Emergency Phone System	-	-	-	78,992	-	-	0%
	249 Public Safety LOIT	7,246,551	505,155	2,301,880	2,434,064	-	4,944,671	32%
	251 Local Roads & Streets	1,926,221	6,650	52,690	43,282	991,890	881,641	54%
	258 Human Rights Federal Grant	247,357	11,344	68,606	51,761	16,247	162,504	34%
	271 Eastrace Waterway	4,000	2,098	2,098	2,045	1,098	804	80%
	273 Morris PAC / Palais Royale Marketing	18,974	2,358	2,454	7,063	-	16,520	13%
	289 HAZMAT	31,530	-	21,542	-	-	9,988	68%
	291 Indiana River Rescue	120,800	854	24,369	1,540	17,279	79,152	34%
	292 Police Grants	105,145	-	15,297	138,059	-	89,848	15%
	294 Regional Police Academy	23,750	11,678	24,317	4,631	-	(567)	102%
	295 COPS MORE Grant	172,335	1,262	27,022	4,261	10,245	135,068	22%
	299 Police Federal Drug Enforcement	248,960	6,843	50,099	36,418	7,852	191,009	23%
	404 County Option Income Tax	15,660,371	433,747	3,353,040	3,388,955	1,379,733	10,927,598	30%
	408 Economic Development Income Tax	9,627,618	154,855	2,654,108	4,707,905	388,668	6,584,843	32%
	410 Urban Development Action Grant	438,203	146,068	146,068	-	-	292,135	33%
	655 Project Releaf	528,358	27,010	47,035	46,827	-	481,323	9%
	705 Police K-9 Unit	2,000	-	970	-	-	1,030	49%
	Special Revenue Total	78,968,936	3,705,943	19,417,526	19,742,070	9,140,303	50,411,108	36%
City Debt Service								
	313 Football Hall of Fame Debt Service	1,266,820	-	636,000	634,500	-	630,820	50%
	City Debt Service Total	1,266,820	-	636,000	634,500	-	630,820	50%
Capital Project								
	377 Professional Sports Development	854,803	-	481,573	483,673	-	373,230	56%
	403 Zoo Endowment	49,000	-	-	-	-	49,000	0%
	405 Park Nonreverting Capital	192,933	2,197	2,197	130,852	43,520	147,216	24%
	406 Cumulative Capital Development	542,691	-	169,196	169,196	-	373,495	31%
	407 Cumulative Capital Improvement	365,625	-	183,750	185,250	-	181,875	50%
	412 Major Moves Construction	3,096,061	138,115	683,367	312,319	2,023,491	389,203	87%
	416 Morris Performing Arts Center Capital	70,248	11,079	25,958	2,911	4,055	40,235	43%
	434 Community Revitalization Enhancement District	650,000	-	3,897	20,975	-	646,103	1%

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

Fund Type	Department Name	Current	Current Month	Current YTD	Prior YTD	Current	Budget	Percent
		Amended Budget	Actual	Actual	Actual	Encumbrances	Balance	of Budget
City Ft. Capital Pro	450 Palais Royale Historic Preservation	16,150	-	-	-	-	16,150	0%
	677 Football Hall of Fame Capital	188,824	4,253	23,464	37,731	-	165,360	12%
	Capital Project Total	6,026,335	155,643	1,573,402	1,342,908	2,071,065	2,381,868	60%
Enterprise								
	287 Emergency Medical Services Capital	750,000	-	35,728	-	-	714,272	5%
	288 Emergency Medical Services Operating	6,855,366	382,360	872,844	2,033,191	264,996	5,717,525	17%
	600 Consolidated Building Fund	4,205,401	302,924	1,045,820	939,469	613,939	2,545,642	39%
	601 Parking Garages	1,806,712	36,871	303,794	335,171	138,315	1,364,603	24%
	610 Solid Waste Operations	5,873,863	382,803	1,699,246	2,000,378	294,929	3,879,689	34%
	611 Solid Waste Capital	752,811	83,702	318,648	473,273	-	434,163	42%
	620 Water Works Operations	15,844,471	1,058,531	4,547,178	4,562,429	686,669	10,610,624	33%
	622 Water Works Capital	838,893	-	86,334	3,600	33,406	719,153	14%
	623 Water Works Bond Capital	53,085	438	53,743	408,790	-	(658)	101%
	624 Water Works Customer Deposit	6,000	854	2,156	2,212	-	3,844	36%
	625 Water Works Sinking	2,050,078	282	832	630	-	2,049,246	0%
	626 Water Works Bond Reserve	-	7,374	7,374	-	-	(7,374)	0%
	629 Water Works Reserve Operations & Maintenance	8,500	1,279	3,145	3,122	-	5,355	37%
	640 Sewer Repair Insurance	545,703	46,092	168,119	94,176	77,250	300,335	45%
	641 Sewage Works Operations	38,196,974	2,139,668	9,553,897	13,389,313	1,463,567	27,179,511	29%
	642 Sewage Works Capital	9,071,710	2,254	490,702	2,128,435	3,235,138	5,345,870	41%
	643 Sewage Works Reserve Operations & Maint.	15,000	2,104	5,144	5,142	-	9,856	34%
	649 Sewer Sinking	9,282,109	-	1,850	2,100	-	9,280,259	0%
	659 Sewer Bond 2011	3,711,838	184,257	1,076,950	1,362,507	524,169	2,110,719	43%
	661 Sewer Bond 2012	16,624,275	81,154	603,586	507,016	3,141,918	12,878,771	23%
	670 Century Center	4,532,562	326,417	1,207,667	1,344,626	-	3,324,895	27%
	671 Century Center Capital	308,156	-	66,156	-	-	242,000	21%
	Enterprise Total	121,333,507	5,039,365	22,150,912	29,595,581	10,474,296	88,708,299	27%
Internal Service								
	222 Central Services	8,300,242	716,505	2,709,842	2,564,259	2,066,848	3,523,553	58%
	224 Central Services Capital	271,850	-	-	-	-	271,850	0%
	226 Liability Insurance	3,056,791	351,815	1,001,660	901,325	72,672	1,982,459	35%
	278 Take Home Vehicle Police	71,100	-	-	-	-	71,100	0%
	711 Self-Funded Employee Benefits	16,696,935	1,462,313	4,550,699	5,112,753	269,312	11,876,924	29%
	713 Unemployment Compensation	226,796	7,309	31,628	51,774	13,200	181,968	20%
	Internal Service Total	28,623,714	2,537,942	8,293,829	8,630,111	2,422,031	17,907,854	37%
Trust & Agency								
	701 Firefighters Pension	5,666,579	433,126	1,765,911	1,811,271	-	3,900,668	31%
	702 Police Pension	6,832,235	535,159	2,155,317	2,385,959	-	4,676,918	32%
	730 City Cemetery	20,000	-	-	-	-	20,000	0%
	Trust & Agency Total	12,518,814	968,285	3,921,228	4,197,230	-	8,597,586	31%
City Funds Total		302,117,257	16,653,643	74,044,623	82,271,645	25,937,532	202,135,101	33%
Redevelopment Commission Controlled Funds								
Tax Increment Financing								
	324 River West Development Area (Airport TIF)	47,710,597	586,596	6,284,363	2,520,010	9,338,374	32,087,860	33%
	420 Tax Incremental Financing (TIF) - Downtown	4,537,169	-	4,088,473	1,721,666	-	448,696	90%
	422 TIF - West Washington	760,900	7,344	30,294	319	3,366	727,240	4%
	425 Redevelopment Retail & Leighton Plaza	154,716	11,509	45,881	38,745	-	108,835	30%
	426 TIF - Central Medical Service Area	2,476,033	-	2,294,533	1,701,457	-	181,500	93%
	429 River East Development Area (NE Dev TIF)	7,239,524	16,291	134,247	617	175,089	6,930,188	4%
	430 TIF - Southside Development #1	2,842,535	38,892	561,113	286,941	651,213	1,630,209	43%
	435 TIF - Douglas Road	345,389	-	169,620	95,391	4,200	171,569	50%
	436 River East Residential (NE Res TIF)	3,425,632	-	1,710,589	1,865,291	-	1,715,043	50%
	Tax Increment Financing Total	69,492,495	660,632	15,319,113	8,230,437	10,172,242	44,001,140	37%
Redevelopment								
	433 Redevelopment General	6,000	-	-	15,703	-	6,000	0%
	439 Certified Technology Park	5,000,000	405,121	405,319	-	1,359,500	3,235,181	35%
	619 Blackthorn Operations	1,671,706	-	181,258	243,961	-	1,490,448	11%
	Redevelopment Total	6,677,706	405,121	586,577	259,664	1,359,500	4,731,629	29%

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

Fund Type	Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget
Redevelopment Commission Controlled Funds								
Debt Service								
	315 Redevelopment Bond - Airport Taxable	5,000	594	1,506	1,577	-	3,494	30%
	328 Redevelopment Bond - Palais Royale	6,000	993	2,517	2,634	-	3,483	42%
	432 TIF - Southside Development #3	691,380	-	559,269	354,606	-	132,111	81%
	Debt Service Total	702,380	1,587	563,292	358,817	-	139,088	80%
Redevelopment Commission Controlled Funds Total		76,872,581	1,067,340	16,468,982	8,848,918	11,531,742	48,871,857	36%
Grand Total		378,989,838	17,720,983	90,513,605	91,120,563	37,469,274	251,006,958	34%

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Mayor's Office	Month	April
Fund/Department Number	101-0101	Date Updated	5/11/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	740,667	55,723	237,138	232,270	-	503,529	32%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	50	440	-	(50)	0%
Other Income	600	-	-	249	-	600	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	741,267	55,723	237,188	232,959	-	504,079	32%
Expenditures							
Personnel	669,877	50,589	220,921	202,931	-	448,956	33%
Supplies	12,413	876	4,091	7,719	119	8,203	34%
Services	56,739	4,258	11,479	21,063	14	45,246	20%
Debt Service	2,238	-	697	1,246	-	1,541	31%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	741,267	55,723	237,188	232,959	133	503,946	32%
Net	-	-	-	-	(133)	133	
Cash Balance	-						

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

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

Expenditures are in line with budgeted expectations for 2015.

Explain Significant Spending on Capital Projects Below:

There are no capital projects budgeted for 2015.

2015 City of South Bend Monthly Financial Report

Fund/Department Name	311 Call Center	Month	April
Fund/Department Number	101-0104	Date Updated	5/11/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	-	-	-	(26,509)	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	486,733	32,989	168,469	173,921	-	318,264	35%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	486,733	32,989	168,469	147,412	-	318,264	35%
Expenditures							
Personnel	441,562	31,369	146,717	127,412	-	294,845	33%
Supplies	6,125	-	1,352	11,978	-	4,773	22%
Services	39,046	1,620	20,400	8,023	1,290	17,356	56%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	486,733	32,989	168,469	147,412	1,290	316,974	35%
Net	-	-	-	-	(1,290)	1,290	
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:

Explain Significant Spending on Capital Projects Below:

No capital expenditures budgeted in 2015.

2015 City of South Bend Monthly Financial Report

Fund/Department Name	City Clerk	Month	April
Fund/Department Number	101-0201	Date Updated	5/11/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	431,573	26,345	115,503	107,988	-	316,070	27%
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	431,573	26,345	115,503	107,988	-	316,070	27%
Expenditures							
Personnel	339,442	23,787	104,577	95,315	-	234,865	31%
Supplies	7,740	24	736	2,946	1,000	6,004	22%
Services	70,991	2,533	10,189	9,726	18,312	42,490	40%
Debt Service	-	-	-	-	-	-	0%
Capital	13,400	-	-	-	-	13,400	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	431,573	26,345	115,503	107,988	19,312	296,758	31%
Net	-	-	-	-	(19,312)	19,312	
Cash Balance			-	-			

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

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

Expenditures are consistent with normal operating costs.

Explain Significant Spending on Capital Projects Below:

This year, a copier has been budgeted for capital expenditures.

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Common Council	Month	April
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Fund/Department Number	101-0301	Date Updated	5/12/2015
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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/Non-Dept Revenue	481,684	30,739	200,299	101,503	-	281,385	42%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	8,466	31	117	95	-	8,349	1%
Other Income	-	200	200	-	-	(200)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	490,150	30,970	200,616	101,598	-	289,534	41%
Expenditures							
Personnel	243,742	16,159	71,078	68,464	-	172,664	29%
Supplies	4,706	203	606	210	830	3,270	31%
Services	241,702	14,608	128,932	32,924	47,967	64,803	73%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	490,150	30,970	200,616	101,598	48,796	240,738	51%
Net	-	-	-	-	(48,796)	48,796	
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. Expenditures higher than normal due to unforeseen legal expenses.

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	WNIT Contract	Month	April
Fund/Department Number	101-0302	Date Updated	5/12/2015

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

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

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

This annual expenditure was previously paid from the Council department (101-0301) but was segregated upon the Council's request. The invoice was received 1 April and will be paid 1 May.

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Administration & Finance	Month	April
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Fund/Department Number	101-0401	Date Updated	5/15/2015
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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/Non-Dept Revenue	2,008,874	136,435	597,416	652,810	-	1,411,458	30%
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	-	556	-	-	(506)	1112%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,008,924	136,435	597,972	652,810	-	1,410,952	30%
Expenditures							
Personnel	1,806,651	125,761	560,073	552,644	-	1,246,578	31%
Supplies	28,109	4,092	11,718	11,843	4,707	11,684	58%
Services	171,593	5,939	24,896	87,037	32,407	114,290	33%
Debt Service	2,571	643	1,286	1,286	-	1,285	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,008,924	136,435	597,972	652,810	37,114	1,373,838	32%
Net	-	-	-	-	(37,114)	37,114	
Cash Balance							

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

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

Transferred Chief Technology Officer to COIT for 2015 budget and added new HR Generalist position. Overall spending appears consistent with expectations.

Explain Significant Spending on Capital Projects Below:

None

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Morris Performing Arts Center	Month	April
Fund/Department Number	101-0404	Date Updated	5/8/2015

	Current Amended 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	170,132	43,497	103,541	27,533	-	66,591	61%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	917,000	31,116	234,377	310,390	-	682,623	26%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	6,000	725	2,518	3,152	-	3,482	42%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,093,132	75,338	340,436	341,075	-	752,696	31%
Expenditures							
Personnel	749,285	55,262	242,878	229,668	3,256	503,151	33%
Supplies	33,542	1,557	6,207	6,794	9,452	17,883	47%
Services	310,305	18,518	91,351	104,613	22,566	196,387	37%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,093,132	75,338	340,436	341,075	35,274	717,422	34%
Net	-	-	-	-	(35,274)	35,274	
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:

Royal Box Leasing revenue is expected to be received in the month of December and not in March as in previous years.

Explain Significant Spending on Capital Projects Below:

There are no Capital Expenses budgeted for this year. This is an Operating Budget. By Ordinance, Fund 416 is used to support renovating, remodeling, or, otherwise improving the facilities and / or service to the patrons at the Morris Performing Arts Center. There are no Capital Expenses / Projects budgeted this year.

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Palais Royale	Month	April
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Fund/Department Number	101-0405	Date Updated	5/8/2015
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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/Non-Dept Revenue	201,473	1,726	67,282	94,443	-	93,399	33%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	315,820	28,621	72,984	48,828	-	242,836	23%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	19,000	1,542	4,466	3,364	-	14,534	24%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	536,293	31,888	144,732	146,636	-	350,769	27%
Expenditures							
Personnel	263,505	18,665	82,175	78,244	1,224	180,106	32%
Supplies	23,897	1,455	2,807	2,422	4,000	17,090	28%
Services	234,891	11,769	59,751	65,969	24,493	150,647	36%
Debt Service	-	-	-	-	-	-	0%
Capital	14,000	-	-	-	11,075	2,925	79%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	536,293	31,888	144,732	146,636	40,792	350,769	35%
Net	-	-	-	-	(40,792)	-	
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:

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

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Legal Department	Month	April
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Fund/Department Number	101-0501	Date Updated	5/15/2015
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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/Non-Dept Revenue	965,599	52,477	289,001	342,527	-	676,598	30%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	3,000	-	-	1,581	-	3,000	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	50,000	18,113	18,620	28	-	31,380	37%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,018,599	70,589	307,621	344,136	-	710,978	30%
Expenditures							
Personnel	955,213	68,503	292,527	329,391	-	662,686	31%
Supplies	6,832	154	2,964	3,115	-	3,868	43%
Services	55,254	1,933	11,812	11,312	13,574	29,868	46%
Debt Service	1,300	-	318	318	954	28	98%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,018,599	70,589	307,621	344,136	14,528	696,450	32%
Net	-	-	-	-	(14,528)	14,528	
Cash Balance	-						

Staffing		
Full Time	11.60	11.60
Part-Time /Seasonal/Temporary	-	-
Total	11.60	11.60

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

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

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Engineering	Month	April
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Fund/Department Number	101-0602	Date Updated	5/12/2015
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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/Non-Dept Revenue	981,906	61,890	304,185	363,241	-	677,721	31%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	77,027	303	528	115	-	76,499	1%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,058,933	62,192	304,712	363,356	-	754,221	29%
Expenditures							
Personnel	710,552	48,081	198,483	187,023	-	512,069	28%
Supplies	29,262	1,157	16,806	10,122	5	12,452	57%
Services	306,044	12,954	84,177	163,009	98,673	123,194	60%
Debt Service	13,075	-	5,246	3,202	1,944	5,885	55%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,058,933	62,192	304,712	363,356	100,622	653,599	38%
Net	-	-	-	-	(100,622)	100,622	
Cash Balance			-	-			

Staffing			
Full Time	7.90	6.25	
Part-Time /Seasonal/Temporary	1.22	1.73	
Total	9.12	7.98	-

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

\$100,622 in encumbrance for Services include \$69,000 for water system evaluation, \$12,000 for a portion of street design for Bendix Dr., \$5,300 for education & training and \$4,900 for 2015 travel booked in 2014. Other income includes reimbursement from the River West (f/k/a Airport) TIF for 80% of the salary of a new engineer who is scheduled to begin near the end of May. An Engineer I retired in April, but a new Engineer hasn't properly been allocated yet.

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Police Department	Month	April
Fund/Department Number	101-0801	Date Updated	5/11/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	25,095,364	1,848,581	8,218,803	7,833,487	-	16,876,561	33%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	200,000	-	25	150	-	199,975	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	7,500	-	-	-	-	7,500	0%
Other Income	330,200	2,321	58,639	85,368	-	271,561	18%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	25,633,064	1,850,902	8,277,467	7,919,006	-	17,355,597	32%
Expenditures							
Personnel	22,989,224	1,639,762	7,339,572	6,590,047	-	15,649,652	32%
Supplies	419,279	20,943	150,418	365,110	104,674	164,187	61%
Services	2,216,561	189,539	785,103	897,136	147,332	1,284,126	42%
Debt Service	8,000	659	2,375	1,554	-	5,625	30%
Capital	-	-	-	65,158	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	25,633,064	1,850,902	8,277,467	7,919,006	252,006	17,103,590	33%
Net	-	-	-	-	(252,006)	252,006	
Cash Balance							

Staffing			
Full Time	263.00	255.00	255.00
Part-Time /Seasonal/Temporary	60.00	29.00	29.00
Total	323.00	284.00	284.00

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

This fund includes the expenditures for 217 of the 260 budgeted Police officers and 106 civilian staff. Fund 249 contains the funding for 43 of the 260 Police officers that are funded by the LOIT. The 2015 Personnel Expenditure exceeds the prior year amount due to the increase in Police salaries and the transfer of eight Front Desk Staff from the Communications Budget to the Police Budget in 2015. Supplies and Services expenditures show 61% and 42% of the Budget as used year to date. This is due to the 2014 encumbrances reflected as a use. These categories are expected to be on budget for the year.

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Communications Center	Month	April
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Fund/Department Number	101-0802	Date Updated	5/11/2015
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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/Non-Dept Revenue	1,687,540	514,528	649,664	654,877	-	1,037,876	38%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,687,540	514,528	649,664	654,877	-	1,037,876	38%
Expenditures							
Personnel	143,972	8	135,144	652,229	-	8,828	94%
Supplies	-	-	-	60	-	-	0%
Services	1,543,568	514,520	514,520	2,588	1,029,040	8	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,687,540	514,528	649,664	654,877	1,029,040	8,836	99%
Net	-	-	-	-	(1,029,040)	1,029,040	
Cash Balance							

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

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

Prior to December 31, 2014, this fund captured the cost of 35 of the 38 civilians and equipment to maintain the 911 communication center. Effective January 1, 2015 the County PSAP has consolidated the 911 call centers and SBPD no longer maintains a call center. The Personnel costs in January are the 2014 salary costs for the Communications staff paid in 2015. There are no additional salaries to be paid. The Services budget of \$1,543,568 is the annual amount that the County will charge SBPD as a participant in using the PSAP.

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Fire Department	Month	April
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Fund/Department Number	101-0901	Date Updated	5/14/2015
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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/Non-Dept Revenue	17,762,474	1,317,192	6,456,220	6,825,469		11,306,254	36%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	6,000	10,595	114,083	181,253	-	(108,083)	1901%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	6,000	426	4,372	460	-	1,628	73%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	17,774,474	1,328,213	6,574,675	7,007,182	-	11,199,799	37%
Expenditures							
Personnel	15,737,086	1,199,708	6,103,340	6,334,791	117,701	9,516,045	40%
Supplies	320,618	10,641	47,400	107,568	27,768	245,450	23%
Services	1,216,770	117,864	423,936	564,824	93,600	699,234	43%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	500,000	-	-	-	-	500,000	0%
Total Expenditures	17,774,474	1,328,213	6,574,675	7,007,182	239,069	10,960,729	38%
Net	-	-	-	-	(239,069)	239,069	
Cash Balance							

Staffing			
Full Time	170.00	167.00	167.00
Part-Time /Seasonal/Temporary	-	-	-
Total	170.00	167.00	167.00

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

The South Bend Fire Department is budgeted to have 251 sworn firefighters and 7 civilian full time employees. 37 firefighters are paid directly through the Public Safety LOIT. 47 Sworn Employee's and 4 civilian employee's costs are allocated to Fund 288 EMS Operations. We hold a lengthy recruitment process every 2 years and hire individuals in groups of 6-10 as needed while that list is in effect. We also employ civilian administrative staff that handle payroll, purchasing and billing for our ambulance service.

Explain Significant Spending on Capital Projects Below:

The Fire Department uses EMS Capital Fund 287 to capture revenue generated by ambulance calls. All capital projects relating to the Fire Department operations are run through that fund. For that reason, you will not see expenses related to purchasing fire apparatus, or capital improvements to buildings in the General Fund.

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Human Rights	Month	April
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Fund/Department Number	101-1008	Date Updated	5/11/2015
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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/Non-Dept Revenue	373,179	30,347	132,260	109,360	-	240,919	35%
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	373,179	30,347	132,260	109,360	-	240,919	35%
Expenditures							
Personnel	286,475	22,427	97,694	90,228	-	188,781	34%
Supplies	2,010	114	288	593	400	1,322	34%
Services	73,492	7,807	23,872	18,539	9,192	40,428	45%
Debt Service	-	-	-	-	-	-	0%
Capital	11,202	-	10,407	-	-	795	93%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	373,179	30,347	132,260	109,360	9,592	231,327	38%
Net	-	-	-	-	(9,592)	9,592	
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 higher in personnel than last year, as there were three pay payrolls in the month of January.

Explain Significant Spending on Capital Projects Below:

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

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Rainy Day	Month	April
Fund/Department Number	102	Date Updated	5/11/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	34,680	4,949	17,531	13,084	-	17,149	51%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	34,680	4,949	17,531	13,084	-	17,149	51%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	34,680	4,949	17,531	13,084	-	17,149	51%
Cash Balance			8,659,719	8,630,789			

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

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Excess Levy	Month	April
Fund/Department Number	103	Date Updated	5/12/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	2	4	-	-	(4)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	2	4	-	-	(4)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	-	2	4	-	-	(4)	
Cash Balance			3,652	-			

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

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

A small excess of property tax was received in December 2014.

Explain Significant Spending on Capital Projects Below:

N/A

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Parks & Recreation	Month	April
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Fund/Department Number	201	Date Updated	5/8/2015
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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	7,340,000				-	7,340,000	0%
Local Income Taxes					-	-	0%
Other Taxes	626,039				-	626,039	0%
Grants/Intergovernmental	884,836	73,736	294,945	243,130	-	589,891	33%
Charges for Services	2,025,640	151,991	302,063	371,051	-	1,723,577	15%
Interest Earnings	10,000	830	4,978	4,109	-	5,022	50%
Bond Proceeds					-	-	0%
Donations					-	-	0%
Other Income	144,200	15,310	59,227	47,995	-	84,973	41%
Transfers In					-	-	0%
Total Revenue	11,030,715	241,867	661,212	666,284	-	10,369,503	6%
Expenditures							
Personnel	7,105,699	484,671	2,061,108	2,212,755	3,724	5,040,867	29%
Supplies	1,109,836	80,272	340,252	403,612	289,295	480,289	57%
Services	2,443,703	144,330	1,090,776	1,117,526	104,315	1,248,612	49%
Debt Service	309,257	-	96,605	71,192	-	212,652	31%
Capital				5,000		-	0%
Transfers Out	95,500	-	-	-	-	95,500	0%
Total Expenditures	11,063,995	709,272	3,588,741	3,810,085	397,334	7,077,920	36%
Net	(33,280)	(467,405)	(2,927,529)	(3,143,801)	(397,334)	3,291,583	
Cash Balance			578,405	1,116,833			

Staffing			
Full Time	90.00	87.00	87.00
Part-Time /Seasonal/Temporary	na	83.00	83.00
Total	90.00	170.00	170.00

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

Fund 201 accounts for the annual operation of the Parks and Recreation Department. There are six divisions within the department: Administration, Maintenance, Golf, Recreation, Greenhouse, and Graffiti. In 2014 the Potawatomi Zoo began operation by the Potawatomi Zoological Society. Part time staffing is individuals, not FTEs. Property tax and other tax revenues are received in June and December of the year.

Explain Significant Spending on Capital Projects Below:

Because of decreasing property tax revenues, there is no capital budget in fund 201. A \$5.6 million bond has been approved and funding is expected to be received in the second quarter of 2015.

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Motor Vehicle Highway	Month	April
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Fund/Department Number	202	Date Updated	5/12/2015
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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	5,697,000	722,562	2,077,535	1,327,332	-	3,619,465	36%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	265,000	4,837	58,089	101,744	-	206,911	22%
Interest Earnings	7,000	2,244	7,971	4,721	-	(971)	114%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	9,300	1,127	2,881	10,065	-	6,419	31%
Transfers In	3,703,000	-	838,250	1,483,291	-	2,864,750	23%
Total Revenue	9,681,300	730,770	2,984,726	2,927,153	-	6,696,574	31%
Expenditures							
Personnel	4,314,548	247,047	1,357,688	1,410,221	-	2,956,860	31%
Supplies	2,631,854	23,012	837,601	657,833	170,314	1,623,939	38%
Services	2,951,520	131,540	774,382	792,759	94,051	2,083,087	29%
Debt Service	448,006	38,489	135,764	74,444	-	312,242	30%
Capital	139,458	-	39,458	134,030	-	100,000	28%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,485,386	440,088	3,144,892	3,069,286	264,365	7,076,129	33%
Net	(804,086)	290,682	(160,167)	(142,133)	(264,365)	(379,555)	
Cash Balance			3,716,892	3,537,877			

Staffing			
Full Time	52.65	48.85	
Part-Time /Seasonal/Temporary	4.98	2.24	
Total	57.63	51.09	-

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

Information included for Streets, Traffic & Lighting, and Curb & Sidewalk. CONCERNS: The deficit numbers in every category - Revenue vs Expenditures.

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Recreation Nonreverting	Month	April
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Fund/Department Number	203	Date Updated	5/13/2015
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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	-	-	-	-	-	-	0%
Charges for Services	1,530,935	69,916	336,534	335,271	-	1,194,401	22%
Interest Earnings	3,000	505	1,698	1,246	-	1,302	57%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	45,000	8,191	17,030	22,306	-	27,970	38%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,578,935	78,613	355,262	358,822	-	1,223,673	23%
Expenditures							
Personnel	737,842	34,835	130,841	123,604	-	607,001	18%
Supplies	289,470	25,249	64,248	31,654	95,558	129,665	55%
Services	522,157	27,667	60,753	74,590	16,414	444,991	15%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	3,550	-	-	(3,550)	0%
Total Expenditures	1,549,469	87,752	259,392	229,849	111,971	1,178,106	24%
Net	29,466	(9,139)	95,870	128,974	(111,971)	45,567	
Cash Balance			909,783	907,223			

Staffing			
Full Time	1.00	1.00	1.00
Part-Time /Seasonal/Temporary	-	25.00	25.00
Total	1.00	26.00	26.00

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

This fund accounts for Parks and Recreation programs and events that are self funded through user fees. Registration for spring program, classes and softball leagues began in February. Part time employees are individuals, not FTEs.

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Studebaker-Oliver Reverting Grants	Month	April
Fund/Department Number	209	Date Updated	5/15/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	640,000	20,054	39,764	-	-	600,236	6%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,000	622	2,203	1,645	-	1,797	55%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	644,000	20,676	41,967	1,645	-	602,033	7%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	630,000	10,054	19,764	-	547,656	62,580	90%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	630,000	10,054	19,764	-	547,656	62,580	90%
Net	14,000	10,622	22,203	1,645	(547,656)	539,453	
Cash Balance			1,108,668	1,085,032			

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

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

The \$640,000 represents a Brownfield Assessment Grant awarded by EPA for use in South Bend, Mishawaka and St. Joseph County. The sole expenditure is for a brownfield assessment and inventory begun in late 2014.

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Economic Development State Grants	Month	April
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Fund/Department Number	210	Date Updated	5/15/2015
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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	3,600,000	-	-	-	-	3,600,000	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	13,544	181	654	4,183	-	12,890	5%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	59,966	-	-	14,387	-	59,966	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,673,510	181	654	18,570	-	3,672,856	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,622,400	-	12,200	-	10,200	1,600,000	1%
Debt Service	72,012	-	18,003	18,003	-	54,009	25%
Capital	2,000,000	-	-	-	-	2,000,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,694,412	-	30,203	18,003	10,200	3,654,009	1%
Net	(20,902)	181	(29,549)	567	(10,200)	18,847	
Cash Balance			299,884	349,518			

Staffing

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

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

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

Explain Significant Spending on Capital Projects Below:

Capital expenditures shown here are for the ND Turbo Project.

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Department of Community Investment (DCI)	Month	April
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Fund/Department Number	211	Date Updated	5/15/2015
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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	416,787	-	1,951	10,680	-	414,836	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,200	631	2,188	1,423	-	12	99%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	247,500	71,838	111,467	111,849	-	136,033	45%
Transfers In	1,967,638	-	491,910	844,480	-	1,475,728	25%
Total Revenue	2,634,125	72,469	607,516	968,432	-	2,026,609	23%
Expenditures							
Personnel	2,120,943	148,609	650,737	660,376	9,161	1,461,045	31%
Supplies	35,753	1,776	14,208	7,924	5,164	16,381	54%
Services	505,034	36,850	138,545	85,486	20,320	346,169	31%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,661,730	187,235	803,490	753,786	34,645	1,823,595	31%
Net	(27,605)	(114,766)	(195,974)	214,646	(34,645)	203,014	
Cash Balance			878,245	1,121,960			

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

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

Fund covers operations of the Department of Community Investment. Transfers In come from EDIT on a quarterly basis.

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Dept of Community Investment Grants	Month	April
Fund/Department Number	212	Date Updated	5/15/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	3,850,000	199,941	472,140	361,209	-	3,377,860	12%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	206	986	866	-	1,014	49%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	248,000	2,025	191,561	110,128	-	56,439	77%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,100,000	202,172	664,687	472,203	-	3,435,313	16%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Grants	6,547,968	515,770	931,045	561,115	2,422,080	3,194,843	51%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,547,968	515,770	931,045	561,115	2,422,080	3,194,843	51%
Net	(2,447,968)	(313,598)	(266,358)	(88,912)	(2,422,080)	240,470	
Cash Balance			523,249	500,436			

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:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Police State Seizures	Month	April
Fund/Department Number	216	Date Updated	5/11/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	35,000	-	810	10,810	-	34,190	2%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	300	108	377	240	-	(77)	126%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	600	-	-	-	-	600	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	35,900	108	1,187	11,050	-	34,713	3%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	35,900	-	-	-	-	35,900	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	35,900	-	-	-	-	35,900	0%
Net	-	108	1,187	11,050	-	(1,187)	
Cash Balance			188,619	169,716			

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

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

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

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Gift, Donation, Bequest	Month	April
Fund/Department Number	217	Date Updated	5/12/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	800	65	258	126	-	542	32%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	223,000	15	2,793	21,113	-	220,207	1%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	223,800	80	3,051	21,238	-	220,749	1%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	1,552	-	-	-	1,552	0	100%
Services	295,630	24,917	52,882	-	28,211	214,537	27%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	297,182	24,917	52,882	-	29,763	214,537	28%
Net	(73,382)	(24,837)	(49,831)	21,238	(29,763)	6,212	
Cash Balance			88,107	95,973			

Staffing

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

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

The Gift, Donation, and Bequest fund may be used by all City departments but, normally, the majority of donations are for Animal Care and Control and Community Investment (i.e. bicycle signs). In 2015, the second half of a grant for V&A housing in the amount of \$216,000 is expected and will be used to remediate or demolish qualifying structures.

Explain Significant Spending on Capital Projects Below:

None

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Police Curfew Violations	Month	April
Fund/Department Number	218	Date Updated	5/11/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,000	-	13	137	-	987	1%
Interest Earnings	25	7	24	18	-	1	96%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,025	7	37	155	-	988	4%
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	25	7	37	155	-	(12)	
Cash Balance			12,043	11,703			

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

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

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

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Law Enforcement Continuing Education	Month	April
Fund/Department Number	220	Date Updated	5/11/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	49,119	49,119	-	-	(49,119)	0%
Charges for Services	180,000	14,491	76,096	65,449	-	103,904	42%
Interest Earnings	3,000	553	1,957	1,502	-	1,043	65%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	-	-	-	2,000	0%
Other Income	26,000	75	7,759	11,113	-	18,241	30%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	211,000	64,238	134,931	78,064	-	76,069	64%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	122,478	5,954	21,245	12,233	32,113	69,120	44%
Services	190,000	18,848	75,851	32,217	8,202	105,947	44%
Debt Service	-	-	-	-	-	-	0%
Capital	50,000	-	-	13,947	-	50,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	362,478	24,802	97,096	58,397	40,315	225,067	38%
Net	(151,478)	39,436	37,835	19,667	(40,315)	(148,998)	
Cash Balance			999,118	1,000,892			

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. The increase in Services expenditures over 2014 is due to the timing of training in 2014. This account is expected to be on budget for the year.

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Loss Recovery	Month	April
Fund/Department Number	227	Date Updated	5/12/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	20,000	2,858	11,299	11,995	-	8,701	56%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	30,000	5,750	28,250	-	-	1,750	94%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	50,000	8,608	39,549	11,995	-	10,451	79%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	67,500	-	-	-	67,500	-	100%
Services	3,280,635	363,127	1,434,457	155,460	776,324	1,069,854	67%
Debt Service	-	-	-	-	-	-	0%
Capital	1,889,108	33,004	263,969	140,285	1,625,139	1	100%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,237,243	396,131	1,698,426	295,745	2,468,963	1,069,854	80%
Net	(5,187,243)	(387,523)	(1,658,878)	(283,750)	(2,468,963)	(1,059,403)	
Cash Balance			4,205,015	7,652,283			

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

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

Of the \$3.28 million budgeted for Services, \$141K remains for trucking out contaminated material from Organic Resources. The remainder will be used to pay for the vacant and abandoned housing initiative. The Other Income is revenue from the Light Up South Bend program, where residents pay \$250 of the cost toward installation of Lampposts in their front yards.

Explain Significant Spending on Capital Projects Below:

\$1.889 million has been budgeted in 2015 for the Smart Streets initiative. As of April, all Capital encumbrances are for the Lincolnway West Corridors project.

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Emergency Phone System	Month	April
Fund/Department Number	244	Date Updated	5/14/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	215,000	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	20	-	19	-	-	1	97%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	20	-	19	215,000	-	1	97%
Expenditures							
Personnel	-	-	-	78,992	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	78,992	-	-	0%
Net	20	-	19	136,008	-	1	97%
Cash Balance			33,671	136,008			

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

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Public Safety LOIT	Month	April
Fund/Department Number	249	Date Updated	5/14/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	6,466,190	1,077,698	2,155,397	2,126,676	-	4,310,793	33%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	6,000	509	2,307	2,947	-	3,693	38%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	13	13	-	-	(13)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,472,190	1,078,221	2,157,717	2,129,624	-	4,314,473	33%
Expenditures							
Personnel	7,246,551	505,155	2,301,880	2,434,064	-	4,944,671	32%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	7,246,551	505,155	2,301,880	2,434,064	-	4,944,671	32%
Net	(774,361)	573,066	(144,163)	(304,440)	-	(630,198)	
Cash Balance			1,146,260	1,727,754			

Staffing		
Full Time	80.00	
Part-Time /Seasonal/Temporary	-	
Total	80.00	-

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

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

Explain Significant Spending on Capital Projects Below:

None. No capital equipment is purchased from this fund.

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Local Roads & Streets	Month	April
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Fund/Department Number	251	Date Updated	5/14/2015
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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	1,000,000	96,493	369,479	358,846	-	630,521	37%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,300	1,534	5,151	3,140	-	149	97%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	588,000	14,730	14,730	33,801	-	573,270	3%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,593,300	112,757	389,361	395,787	-	1,203,940	24%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	380,229	-	-	-	229	380,000	0%
Services	157,500	-	11,000	-	-	146,500	7%
Debt Service	-	-	-	-	-	-	0%
Capital	1,388,492	6,650	41,690	43,282	991,661	355,141	74%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,926,221	6,650	52,690	43,282	991,890	881,641	54%
Net	(332,921)	106,107	336,671	352,504	(991,890)	322,298	
Cash Balance			2,781,118	2,293,879			

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

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

This fund receives most of its revenue through the gas tax, budgeted at \$1 million for 2015. It's used predominantly for street capital projects but \$537,000 is used for material for street repairs and other maintenance items.

Explain Significant Spending on Capital Projects Below:

Projects in 2015 include the Safe Routes to School initiative for Coquillard and Harrison schools, Bendix Drive, and the Boland bicycle trail. The \$1 million in encumbrance includes \$290,000 for Bendix Dr. (Lathrop to Toll Road), \$234,000 for Boland multi-use trail, \$273,000 for Olive St. pavement design and \$200,000 for Safe Routes to School (Coquillard and Harrison schools),

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Excess Welfare Distribution	Month	April
Fund/Department Number	252	Date Updated	5/11/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	0	0	0	-	(0)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	0	0	0	-	(0)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	-	0	0	0	-	(0)	
Cash Balance			8	1,152			

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

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

In 2009, the City received a one-time \$2.9 million distribution for this fund. In 2012, the City spent approximately \$2.1 million for portable radios for both the Police and Fire departments. Money in this fund may only be used for public safety purposes. This fund will be closed out in 2015.

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Human Rights Federal Grant	Month	April
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Fund/Department Number	258	Date Updated	5/11/2015
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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	187,000	-	1,667	-	-	185,333	1%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	243	893	683	-	1,107	45%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	14,400	3,385	16,079	17,810	-	(1,679)	112%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	203,400	3,628	18,639	18,494	-	184,761	9%
Expenditures							
Personnel	123,657	8,949	39,516	37,756	-	84,141	32%
Supplies	2,800	-	168	130	1,632	1,000	64%
Services	120,900	2,394	28,921	13,876	14,615	77,364	36%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	247,357	11,344	68,606	51,761	16,247	162,504	34%
Net	(43,957)	(7,716)	(49,967)	(33,268)	(16,247)	22,257	
Cash Balance			480,286	433,507			

Staffing			
Full Time	2.00	2.00	2.00
Part-Time /Seasonal/Temporary	2.00	2.00	2.00
Total	4.00	4.00	4.00

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

The Human Rights Federal Grant Fund contains separate departments for EEOC and HUD grants. The Human Rights mission is to educate and promote fair housing as well as ensure that all citizens receive equal employment opportunity. Expenditures are higher than last year at this time. Higher spending occurred in the services category as a payment for services from 2014 was paid early this year.

Explain Significant Spending on Capital Projects Below:

No capital projects have been budgeted for this year.

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Eastrace Waterway	Month	April
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Fund/Department Number	271	Date Updated	5/13/2015
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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	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	3	11	22	-	(11)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	3	11	22	-	(11)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	4,000	2,098	2,098	2,045	1,098	804	80%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	4,000	2,098	2,098	2,045	1,098	804	80%
Net	(4,000)	(2,095)	(2,087)	(2,023)	(1,098)	(815)	
Cash Balance			3,225	12,349			

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

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

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

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Morris PAC / Palais Royale Marketing	Month	April
Fund/Department Number	273	Date Updated	5/8/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	17,900	350	1,963	4,225	-	15,937	11%
Interest Earnings	100	16	55	40	-	45	55%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	18,000	366	2,018	4,265	-	15,982	11%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	18,974	2,358	2,454	7,063	-	16,520	13%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	18,974	2,358	2,454	7,063	-	16,520	13%
Net	(974)	(1,993)	(437)	(2,797)	-	(537)	
Cash Balance			26,277	25,188			

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

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Police Block Grants	Month	April
Fund/Department Number	280	Date Updated	5/14/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	2	8	6	-	(8)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	2	8	6	-	(8)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	-	2	8	6	-	(8)	
Cash Balance			3,836	3,823			

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:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Economic Develop. Commission-Revenue Bonds	Month	April
Fund/Department Number	281	Date Updated	5/15/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	16	55	41	-	(55)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	16	55	41	-	(55)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	-	16	55	41	-	(55)	
Cash Balance			27,260	27,169			

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:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	HAZMAT	Month	April
Fund/Department Number	289	Date Updated	5/14/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	10,000	-	13,787	-	-	(3,787)	138%
Interest Earnings	-	18	69	24	-	(69)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	10,000	18	13,856	24	-	(3,856)	139%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	31,530	-	21,542	-	-	9,988	68%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	31,530	-	21,542	-	-	9,988	68%
Net	(21,530)	18	(7,686)	24	-	(13,844)	
Cash Balance			31,943	16,232			

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

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

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

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Indiana River Rescue	Month	April
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Fund/Department Number	291	Date Updated	5/14/2015
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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	-	-	-	-	-	-	0%
Charges for Services	45,000	600	9,000	20,400	-	36,000	20%
Interest Earnings	200	52	206	149	-	(6)	103%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	45,200	652	9,206	20,549	-	35,994	20%
Expenditures							
Personnel	7,500	231	692	-	-	6,808	9%
Supplies	8,800	291	459	185	185	8,156	7%
Services	79,500	332	2,221	1,356	17,094	60,185	24%
Debt Service	-	-	-	-	-	-	0%
Capital	25,000	-	20,997	-	-	4,003	84%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	120,800	854	24,369	1,540	17,279	79,152	34%
Net	(75,600)	(203)	(15,163)	19,009	(17,279)	(43,158)	
Cash Balance			90,237	114,727			

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:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Police Grants	Month	April
Fund/Department Number	292	Date Updated	5/13/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	90,000	56,891	56,891	66,716	-	33,109	63%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	55	-	-	(55)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	90,000	56,891	56,946	66,716	-	33,054	63%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	14,186	-	14,790	-	-	(604)	104%
Services	959	-	507	138,059	-	452	53%
Debt Service	-	-	-	-	-	-	0%
Capital	90,000	-	-	-	-	90,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	105,145	-	15,297	138,059	-	89,848	15%
Net	(15,145)	56,891	41,649	(71,343)	-	(56,794)	
Cash Balance			137,058	133,166			

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

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

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

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Regional Police Academy	Month	April
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Fund/Department Number	294	Date Updated	5/13/2015
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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	-	-	-	-	-	-	0%
Charges for Services	20,000	850	20,487	17,900	-	(487)	102%
Interest Earnings	-	43	145	121	-	(145)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,000	-	-	-	-	2,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	22,000	893	20,632	18,021	-	1,368	94%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	1,750	657	657	-	-	1,093	38%
Services	22,000	11,021	23,660	4,631	-	(1,660)	108%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	23,750	11,678	24,317	4,631	-	(567)	102%
Net	(1,750)	(10,785)	(3,685)	13,390	-	1,935	
Cash Balance			64,598	81,474			

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

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	COPS MORE Grant	Month	April
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Fund/Department Number	295	Date Updated	5/13/2015
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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	86,658	20,965	20,965	-	-	65,693	24%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	350	48	194	171	-	156	55%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	3,250	-	-	-	-	3,250	0%
Other Income	38,000	12,620	14,500	3,460	-	23,500	38%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	128,258	33,633	35,659	3,631	-	92,599	28%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	45,735	965	25,240	540	10,245	10,250	78%
Services	66,000	297	1,782	3,721	-	64,218	3%
Debt Service	-	-	-	-	-	-	0%
Capital	60,600	-	-	-	-	60,600	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	172,335	1,262	27,022	4,261	10,245	135,068	22%
Net	(44,077)	32,371	8,637	(630)	(10,245)	(42,469)	
Cash Balance			114,871	112,712			

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. In January, \$20,490 was expended in Supplies for dashboard cameras for Police vehicles which will be reimbursed by Federal Grant.

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Police Federal Drug Enforcement	Month	April
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Fund/Department Number	299	Date Updated	5/13/2015
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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	75,000	12,460	45,830	5,304	-	29,170	61%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,000	82	324	329	-	676	32%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,000	-	-	-	-	1,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	77,000	12,542	46,154	5,633	-	30,846	60%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	54,759	5,730	34,162	12,220	2,277	18,320	67%
Services	104,201	495	15,319	24,198	5,575	83,307	20%
Debt Service	-	-	-	-	-	-	0%
Capital	90,000	618	618	-	-	89,382	1%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	248,960	6,843	50,099	36,418	7,852	191,009	23%
Net	(171,960)	5,699	(3,945)	(30,785)	(7,852)	(160,163)	
Cash Balance			341,597	354,374			

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.

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	County Option Income Tax	Month	April
Fund/Department Number	404	Date Updated	5/12/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	8,859,912	1,476,652	2,953,304	2,881,937	-	5,906,608	33%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	58,000	8,048	29,764	21,994	-	28,236	51%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	966,059	190,906	323,093	174,854	-	642,966	33%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	9,883,971	1,675,606	3,306,161	3,078,785	-	6,577,810	33%
Expenditures							
Personnel	427,077	25,691	102,619	-	-	324,458	24%
Supplies	1,384,804	132,239	293,025	417,620	22,492	1,069,287	23%
Services	8,159,164	265,105	1,570,955	1,289,079	491,743	6,096,465	25%
Debt Service	2,487,504	10,711	986,115	1,112,756	-	1,501,389	40%
Capital	1,701,822	-	25,325	19,500	865,498	810,999	52%
Transfers Out	1,500,000	-	375,000	550,000	-	1,125,000	25%
Total Expenditures	15,660,371	433,747	3,353,040	3,388,955	1,379,733	10,927,598	30%
Net	(5,776,400)	1,241,859	(46,879)	(310,171)	(1,379,733)	(4,349,788)	
Cash Balance			14,905,170	14,595,464			

Staffing			
Full Time	4.00	2.00	2.00
Part-Time /Seasonal/Temporary	-	-	-
Total	4.00	2.00	2.00

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

Transferred Chief Information Officer (formerly Director of IT) and Chief Innovation Officer and (2) Business Analysts (new in 2015) to COIT. Budget increase of approximately \$3.0 million in "Services" for education and travel due to IT related expenses to COIT to maintain IT professional who support the city. Increase also due to election expense as 2015 is a mayoral election year. This category also increased to include the SMART program and construction skill training and recruiting expenses. Other income in 2015 includes \$438,203 in loan repayments from the UDAG Fund 410 for the 1st Source/Marriott loan based on BDC collections as well as charges to City departments for computer services.

Explain Significant Spending on Capital Projects Below:

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

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Economic Development Income Tax	Month	April
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Fund/Department Number	408	Date Updated	5/15/2015
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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	8,981,877	1,463,758	2,993,959	2,932,274	-	5,987,918	33%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	504,660	-	150,000	354,660	-	354,660	30%
Interest Earnings	40,000	5,418	20,114	15,710	-	19,886	50%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	82	11,948	-	(82)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	9,526,537	1,469,176	3,164,155	3,314,591	-	6,362,382	33%
Expenditures							
Personnel	-	-	-	140,084	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,799,736	154,855	591,395	524,220	387,868	820,474	54%
Debt Service	1,340,100	-	438,568	962,550	-	901,533	33%
Capital	4,000	-	3,200	150,000	800	-	100%
Transfers Out	6,483,782	-	1,620,946	2,931,051	-	4,862,837	25%
Total Expenditures	9,627,618	154,855	2,654,108	4,707,905	388,668	6,584,843	32%
Net	(101,081)	1,314,321	510,047	(1,393,314)	(388,668)	(222,460)	
Cash Balance			10,680,272	9,448,814			

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

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

Encumbrances include \$315k to DTSB for 2014 operations. In 2015, Code Enforcement personnel expense is fully paid out of Fund 600, therefore, no additional expenses will be incurred in 2015 related to Code in this fund. Transfers out relate to: Community Investment (\$1,967,638), Streets (\$1,853,000), Code Enforcement (\$2,033,776) and Animal Care & Control (\$629,368). Due to delays at the County, the March 2015 EDIT distribution was received in April.

Explain Significant Spending on Capital Projects Below:

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

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Urban Development Action Grant	Month	April
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Fund/Department Number	410	Date Updated	5/15/2015
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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	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	110	27	67	42	-	43	61%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	528,576	143,363	241,849	-	-	286,727	46%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	528,686	143,390	241,916	42	-	286,770	46%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	438,203	146,068	146,068	-	-	292,135	33%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	438,203	146,068	146,068	-	-	292,135	33%
Net	90,483	(2,678)	95,848	42	-	(5,365)	
Cash Balance			123,514	27,629			

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

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

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

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Project Releaf	Month	April
Fund/Department Number	655	Date Updated	5/12/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	429,000	36,456	145,528	145,000	-	283,472	34%
Interest Earnings	2,700	603	2,080	1,485	-	621	77%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	431,700	37,059	147,607	146,485	-	284,093	34%
Expenditures							
Personnel	64,081	12	1,440	1,407	-	62,641	2%
Supplies	6,000	-	-	-	-	6,000	0%
Services	36,058	2,508	9,486	9,310	-	26,572	26%
Debt Service	72,219	24,490	36,109	36,109	-	36,110	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	350,000	-	-	-	-	350,000	0%
Total Expenditures	528,358	27,010	47,035	46,827	-	481,323	9%
Net	(96,658)	10,049	100,573	99,658	-	(197,231)	
Cash Balance			1,081,149	1,040,177			

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

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

Fall ReLeaf scheduled for October 2015.

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Police K-9 Unit	Month	April
Fund/Department Number	705	Date Updated	5/13/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	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	2	7	3	-	3	70%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	1,990	-	500	1,000	-	1,490	25%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,000	2	507	1,003	-	1,493	25%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	2,000	-	970	-	-	1,030	49%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,000	-	970	-	-	1,030	49%
Net	-	2	(463)	1,003	-	463	
Cash Balance			2,856	2,316			

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

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

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

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Football Hall of Fame Debt Service	Month	April
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Fund/Department Number	313	Date Updated	5/15/2015
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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	1,177,620	-	-	-	-	1,177,620	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	45,358	-	-	-	-	45,358	0%
Grants/Intergovernmental	51,078	4,256	17,026	28,559	-	34,052	33%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	41	-	-	(41)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,274,056	4,256	17,067	28,559	-	1,256,989	1%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	1,266,820	-	636,000	634,500	-	630,820	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,266,820	-	636,000	634,500	-	630,820	50%
Net	7,236	4,256	(618,933)	(605,941)	-	626,169	
Cash Balance			(544,810)	110,395			

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

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

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

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

Explain Significant Spending on Capital Projects Below:

None

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Professional Sports Development	Month	April
Fund/Department Number	377	Date Updated	5/15/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	610,000	35,855	305,525	180,139	-	304,475	50%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,100	231	926	1,006	-	174	84%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	60,661	-	29,523	34,608	-	31,138	49%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	671,761	36,086	335,974	215,753	-	335,787	50%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	854,803	-	481,573	483,673	-	373,230	56%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	854,803	-	481,573	483,673	-	373,230	56%
Net	(183,042)	36,086	(145,599)	(267,920)	-	(37,443)	
Cash Balance			450,493	574,137			

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 Four Winds Field, Century Center, Morris Performing Arts Center and Studebaker National Museum). Four Winds Field generates the majority of PSDA revenue. The January debt service payment has been made for 2015. The final debt service payment on the 2010 Coveleski Stadium bonds (Four Winds Field) was paid January 15, 2013.

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Coveleski Stadium Capital	Month	April
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Fund/Department Number	401	Date Updated	5/13/2015
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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	-	-	-	-	-	-	0%
Charges for Services	15,000	-	-	-	-	15,000	0%
Interest Earnings	100	23	82	41	-	18	82%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	15,100	23	82	41	-	15,018	1%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	15,100	23	82	41	-	15,018	1%
Cash Balance			40,533	26,891			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Zoo Endowment	Month	April
Fund/Department Number	403	Date Updated	5/13/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	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	28	100	74	-	100	50%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	200	28	100	74	-	100	50%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	49,000	-	-	-	-	49,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	49,000	-	-	-	-	49,000	0%
Net	(48,800)	28	100	74	-	(48,900)	
Cash Balance			49,261	49,097			

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:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Park Nonreverting Capital	Month	April
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Fund/Department Number	405	Date Updated	5/13/2015
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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	-	-	-	-	-	-	0%
Charges for Services	34,000	814	1,072	567	-	32,928	3%
Interest Earnings	2,200	266	964	669	-	1,236	44%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	12,000	-	4,000	7,473	-	8,000	33%
Transfers In	95,500	-	-	-	-	95,500	0%
Total Revenue	143,700	1,080	6,036	8,709	-	137,664	4%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	67,273	2,173	2,173	23,433	37,028	28,072	58%
Services	50,660	24	24	12,420	6,492	44,144	13%
Debt Service	-	-	-	-	-	-	0%
Capital	75,000	-	-	95,000	-	75,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	192,933	2,197	2,197	130,852	43,520	147,216	24%
Net	(49,233)	(1,117)	3,839	(122,143)	(43,520)	(9,553)	
Cash Balance			525,003	450,748			

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.

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Cumulative Capital Development	Month	April
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Fund/Department Number	406	Date Updated	5/15/2015
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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	450,000	-	-	-	-	450,000	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	90,191	4,349	17,397	15,564	-	72,794	19%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,500	273	1,057	1,049	-	1,443	42%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	542,691	4,622	18,454	16,613	-	524,237	3%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	542,691	-	169,196	169,196	-	373,495	31%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	542,691	-	169,196	169,196	-	373,495	31%
Net	-	4,622	(150,742)	(152,583)	-	150,742	
Cash Balance			430,508	633,216			

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. No new leases were added in 2014 and old leases are being paid off.

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Cumulative Capital Improvement	Month	April
Fund/Department Number	407	Date Updated	5/15/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	397,000	-	-	-	-	397,000	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	150	38	328	84	-	(178)	218%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	25,000	-	-	-	-	25,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	422,150	38	328	84	-	421,822	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	365,625	-	183,750	185,250	-	181,875	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	365,625	-	183,750	185,250	-	181,875	50%
Net	56,525	38	(183,422)	(185,166)	-	239,947	
Cash Balance			66,061	(8,443)			

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

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

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

Explain Significant Spending on Capital Projects Below:

None

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Major Moves Construction	Month	April
Fund/Department Number	412	Date Updated	5/14/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	25,000	2,071	7,563	10,861	-	17,437	30%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	786,187	-	368,031	227,661	-	418,156	47%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	811,187	2,071	375,594	238,522	-	435,593	46%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	3,096,061	138,115	683,367	312,319	2,023,491	389,203	87%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,096,061	138,115	683,367	312,319	2,023,491	389,203	87%
Net	(2,284,874)	(136,043)	(307,774)	(73,798)	(2,023,491)	46,390	
Cash Balance			3,333,889	7,070,100			

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, derived from the State lease of the I-80 toll road to a private company. This fund has been used in the past to provide seed money for economic development projects at Douglas Road, Eddy Street Commons, and the Triangle Development near Notre Dame. The amounts advanced for these projects are being repaid by the respective tax increment financing (TIF) funds as per formal amortization schedules. In February, this fund received the first of two semi-annual payments on these loans, totaling \$368,031 in principal and interest. Balances due as of 30 April are \$787,402 from Fund 435 (Douglas Rd.) and \$4,588,506 from Fund 436 (River East Residential, f/k/a Northeast Residential)

Explain Significant Spending on Capital Projects Below:

The 2015 budget continues funding for the Smart Streets initiative and includes \$950,000 for Smart Streets, \$350,000 for the King/LWW roundabout design, and \$30,000 for Corridor alley improvements. The \$2.0 million encumbered comprises \$930,000 for the 2-way conversion of Main and Michigan/St. Joseph streets from Chippewa to LaSalle (the former IN-933), \$406,000 for the Marion St. roundabout, \$185,000 for the Olive-Sample overpass, \$152,000 for the Bartlett St. roundabout, and \$95,000 for Lincolnway West/Western Ave. Corridor improvements.

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Morris Performing Arts Center Capital	Month	April
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Fund/Department Number	416	Date Updated	5/11/2015
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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	-	-	-	-	-	-	0%
Charges for Services	100,000	3,266	22,316	37,557	-	77,684	22%
Interest Earnings	1,500	298	1,048	709	-	452	70%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	101,500	3,564	23,364	38,266	-	78,136	23%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	21,210	9,958	11,225	2,911	-	9,985	53%
Services	49,038	1,121	14,733	-	4,055	30,251	38%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	70,248	11,079	25,958	2,911	4,055	40,235	43%
Net	31,252	(7,515)	(2,594)	35,355	(4,055)	37,901	
Cash Balance			512,827	492,165			

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

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

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

Explain Significant Spending on Capital Projects Below:

There are no Capital projects budgeted for this year.

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Community Revitalization Enhancement District	Month	April
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Fund/Department Number	434	Date Updated	5/15/2015
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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	650,000	-	-	-	-	650,000	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	27	106	105	-	(106)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	650,000	27	106	105	-	649,894	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	462,206	-	-	-	-	462,206	0%
Debt Service	187,794	-	3,897	20,975	-	183,897	2%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	650,000	-	3,897	20,975	-	646,103	1%
Net	-	27	(3,791)	(20,870)	-	3,791	
Cash Balance			6,047	(11,333)			

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

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

CRED is derived from State sale taxes generated within the CRED district (within Studebaker/Oliver area) up to a maximum \$1M annually through 2015. The distribution is made once a year in October and amount fluctuates significantly (note historical revenues). Fund did not have sufficient revenue last few years to make full debt payment so COIT had to make a portion of the payments. We are anticipating 2015 revenue will allow us to reimburse COIT at least a portion of its funding.

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Palais Royale Historic Preservation	Month	April
Fund/Department Number	450	Date Updated	4/11/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	16,000	982	3,517	2,639	-	12,483	22%
Interest Earnings	150	38	130	84	-	20	87%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	16,150	1,019	3,647	2,723	-	12,503	23%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	16,150	-	-	-	-	16,150	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	16,150	-	-	-	-	16,150	0%
Net	-	1,019	3,647	2,723	-	(3,647)	
Cash Balance			66,808	56,118			

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

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

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

Explain Significant Spending on Capital Projects Below:

No Capital spending in this fund.

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Football Hall of Fame Capital	Month	April
Fund/Department Number	677	Date Updated	5/15/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,500	312	1,125	988	-	1,375	45%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,500	312	1,125	988	-	1,375	45%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	15,000	-	-	365	-	15,000	0%
Services	173,824	4,253	23,464	37,366	-	150,360	13%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	188,824	4,253	23,464	37,731	-	165,360	12%
Net	(186,324)	(3,941)	(22,339)	(36,743)	-	(163,985)	
Cash Balance			536,881	621,663			

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 2015.

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Emergency Medical Services Capital	Month	April
Fund/Department Number	287	Date Updated	5/14/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	396,727	-	-	(396,727)	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	206	220	-	-	(220)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	750,000	-	-	-	-	750,000	0%
Total Revenue	750,000	206	396,947	-	-	353,053	53%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	750,000	-	35,728	-	-	714,272	5%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	750,000	-	35,728	-	-	714,272	5%
Net	-	206	361,219	-	-	(361,219)	
Cash Balance			361,219				

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

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

The revenues in this account are generated through user fees for the South Bend Fire Department EMS division. These funds are used for capital purchases such as fire apparatus, ambulances and major construction projects. There are no employees associated with this fund.

Explain Significant Spending on Capital Projects Below:

Planned purchase of ambulance, support SUV, replacement cardiac monitors, fleet vehicle.

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Emergency Medical Services Operating	Month	April
Fund/Department Number	288	Date Updated	5/15/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	5,131,565	437,347	1,467,690	934,533	-	3,663,875	29%
Interest Earnings	18,000	1,762	6,051	8,259	-	11,949	34%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	24,500	2,375	8,363	7,990	-	16,137	34%
Transfers In	502,000	-	-	-	-	502,000	0%
Total Revenue	5,676,065	441,484	1,482,104	950,782	-	4,193,961	26%
Expenditures							
Personnel	4,840,253	316,401	473,783	-	-	4,366,470	10%
Supplies	292,000	37,056	98,065	20,152	82,414	111,521	62%
Services	375,337	28,903	74,595	93,335	31,534	269,208	28%
Debt Service	448,773	-	226,401	20,333	2,046	220,326	51%
Capital	149,003	-	-	1,899,371	149,003	-	100%
Transfers Out	750,000	-	-	-	-	750,000	0%
Total Expenditures	6,855,366	382,360	872,844	2,033,191	264,996	5,717,525	17%
Net	(1,179,301)	59,124	609,260	(1,082,409)	(264,996)	(1,523,565)	
Cash Balance			3,509,712	4,517,395			

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

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

The revenues in this account are generated through user fees for the South Bend Fire Department EMS division, Training Bureau, and Inspections. This Fund captures personnel and operating expenses primarily for Emergency Medical Services division and reflects a portion of the cost associated with operating ambulances.

Explain Significant Spending on Capital Projects Below:

None

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Consolidated Building Fund	Month	April
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Fund/Department Number	600	Date Updated	5/14/2015
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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	-	-	-	-	-	-	0%
Charges for Services	1,488,902	148,305	510,681	365,008	-	978,221	34%
Interest Earnings	1,000	643	1,721	554	-	(721)	172%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	52	-	-	(52)	0%
Other Income	1,067	1,117	6,047	1,164	-	(4,980)	567%
Transfers In	2,663,144	-	665,786	1,153,280	-	1,997,358	25%
Total Revenue	4,154,113	150,066	1,184,287	1,520,006	-	2,969,826	29%
Expenditures							
Personnel	2,454,138	163,091	747,600	615,572	3,120	1,703,418	31%
Supplies	181,483	13,769	35,648	46,876	23,886	121,949	33%
Services	1,538,733	125,986	254,679	270,797	586,100	697,954	55%
Debt Service	31,047	78	7,894	6,224	833	22,320	28%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	4,205,401	302,924	1,045,820	939,469	613,939	2,545,642	39%
Net	(51,288)	(152,859)	138,466	580,537	(613,939)	424,185	
Cash Balance			873,235	733,619			

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

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

This fund now comprises the Consolidated Building Department, Code Enforcement and Animal Control. Code and Animal Control are managed together but are run separately from the Building Department per Council's wishes. The \$2.6 million transfer is from the 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:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Parking Garages	Month	April
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Fund/Department Number	601	Date Updated	5/15/2015
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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	-	-	-	-	-	-	0%
Charges for Services	973,926	67,492	284,492	304,702	-	689,434	29%
Interest Earnings	4,000	596	2,154	1,395	-	1,846	54%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	130,800	7,505	25,104	92,122	-	105,696	19%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,108,726	75,593	311,750	398,219	-	796,976	28%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,621,858	36,871	250,956	267,191	6,300	1,364,602	16%
Debt Service	-	-	-	-	-	-	0%
Capital	184,854	-	52,838	67,980	132,015	1	100%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,806,712	36,871	303,794	335,171	138,315	1,364,603	24%
Net	(697,986)	38,722	7,956	63,048	(138,315)	(567,627)	
Cash Balance			1,081,585	947,236			

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

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

Operations under outside contract with Downtown South Bend, Inc. so all expenses except capital are shown under Services line to show consistently with Redevelopment Retail and Blackthorn Golf Course.

Explain Significant Spending on Capital Projects Below:

2015 projects include: Wayne Street Façade, Elevator Repairs and Door Repairs. These projects were begun in 2014 and will be finished in 2015. Other major repairs to be undertaken in 2015 will come from the Garage Study completed in 2014.

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Solid Waste Operations	Month	April
Fund/Department Number	610	Date Updated	5/11/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	5,219,316	503,053	1,719,422	1,609,882	-	3,499,894	33%
Interest Earnings	2,500	199	734	967	-	1,766	29%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	490,473	85,973	85,973	98,033	-	404,500	18%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,712,289	589,225	1,806,129	1,708,883	-	3,906,160	32%
Expenditures							
Personnel	1,731,390	120,424	523,665	549,213	1,250	1,206,475	30%
Supplies	371,208	19,470	69,781	158,176	42,266	259,161	30%
Services	2,991,595	154,059	811,600	937,573	251,413	1,928,582	36%
Debt Service	26,859	4,850	10,200	-	-	16,659	38%
Capital	-	-	-	-	-	-	0%
Transfers Out	752,811	84,000	284,000	355,416	-	468,811	38%
Total Expenditures	5,873,863	382,803	1,699,246	2,000,378	294,929	3,879,689	34%
Net	(161,574)	206,422	106,883	(291,495)	(294,929)	26,472	
Cash Balance			470,781	518,359			

Staffing			
Full Time	25.20	24.20	
Part-Time /Seasonal/Temporary	8.00	2.00	
Total	33.20	26.20	-

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

This Enterprise Fund charges City residents a small monthly fee to pick up and dispose of their trash at area landfills and recycling centers. The operations of Solid Waste are totally funded by these user fees. A large encumbrance for landfill tipping fees is causing the percent of Services used year to date to appear high. Transfers out to Fund 611 for debt service payments are done on an as needed basis. Revenue continues to fall slightly below budgeted expectations.

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Solid Waste Capital	Month	April
Fund/Department Number	611	Date Updated	5/13/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	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	1	35	107	-	165	17%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	752,811	84,000	284,000	355,416	-	468,811	38%
Total Revenue	753,011	84,001	284,035	355,523	-	468,976	38%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	752,811	83,702	318,648	362,848	-	434,163	42%
Capital	-	-	-	110,425	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	752,811	83,702	318,648	473,273	-	434,163	42%
Net	200	298	(34,614)	(117,750)	-	34,814	
Cash Balance			586	690			

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

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Operations	Month	April
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Fund/Department Number	620	Date Updated	5.13.15
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	14,638,403	1,066,734	4,228,408	4,354,516	-	10,409,995	29%
Interest Earnings	9,000	3,108	9,095	4,916	-	(95)	101%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	93,580	602	5,433	56,362	-	88,147	6%
Transfers In	19,500	9,788	13,507	5,964	-	5,993	69%
Total Revenue	14,760,483	1,080,232	4,256,443	4,421,758	-	10,504,040	29%
Expenditures							
Personnel	5,023,137	354,172	1,568,056	1,526,367	4,613	3,450,468	31%
Supplies	1,516,896	109,510	317,089	264,845	301,684	898,123	41%
Services	4,979,548	224,065	1,142,523	1,420,343	376,867	3,460,158	31%
Debt Service	17,936	-	2,021	1,716	3,505	12,410	31%
Capital	-	-	-	-	-	-	0%
Transfers Out	4,306,954	370,784	1,517,489	1,349,158	-	2,789,465	35%
Total Expenditures	15,844,471	1,058,531	4,547,178	4,562,429	686,669	10,610,624	33%
Net	(1,083,988)	21,701	(290,735)	(140,671)	(686,669)	(106,584)	
Cash Balance			4,032,929	3,425,882			

Staffing		
Full Time	70.20	67.20
Part-Time /Seasonal/Temporary	3.00	4.00
Total	73.20	71.20

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. Water's year to date metered revenues have declined in comparison to the same time period in 2013. Interest earnings on investments increased and a Budget Transfer Form B will be submitted to cover deficit and future earnings. Other income sources were greater in 2013 because of scrap metal sales from retired water meters and from hydrant damage reimbursements. A significant portion of the supplies expense, including encumbrance, is water meters and construction/maintenance materials .

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Capital	Month	April
Fund/Department Number	622	Date Updated	5.13.15

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	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	1,741	6,297	5,358	-	3,703	63%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	10,000	1,741	6,297	5,358	-	3,703	63%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	3,600	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	838,893	-	86,334	-	33,406	719,153	14%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	838,893	-	86,334	3,600	33,406	719,153	14%
Net	(828,893)	1,741	(80,037)	1,758	(33,406)	(715,450)	
Cash Balance			3,045,244	3,533,483			

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

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

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

Explain Significant Spending on Capital Projects Below:

Chlorine Auto Emergency Shut Off System \$15,382 Trucks (2) \$70,952 Encumb: Truck (1) \$33,406

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Bond Capital	Month	April
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Fund/Department Number	623	Date Updated	5.12.15
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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	-	83	366	1,143	-	(366)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	83	366	1,143	-	(366)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	50,914	-	50,914	17,780	-	-	100%
Services	2,171	657	2,829	94,712	-	(658)	130%
Debt Service	-	-	-	-	-	-	0%
Capital	-	(219)	-	296,298	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	53,085	438	53,743	408,790	-	(658)	101%
Net	(53,085)	(355)	(53,377)	(407,647)	-	292	
Cash Balance			129,162	404,983			

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. A 2015 budget was not established for this fund based on assumptions of bond proceeds being 100% depleted by December 31, 2014. Intended use of remaining cash will go towards the Pinhook Project's final construction pay application and a small final meter order. A Budget Transfer Form B will be submitted to appropriate a budget for projected final use of the proceeds.

Explain Significant Spending on Capital Projects Below:

Water Meters \$50,914 Pinhook WT Effic Improv Proj(EngFees) \$657 Boland Park PRV \$2,171

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Customer Deposit	Month	April
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Fund/Department Number	624	Date Updated	5.12.15
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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	854	3,011	2,212	-	2,989	50%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,000	854	3,011	2,212	-	2,989	50%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	6,000	854	2,156	2,212	-	3,844	36%
Total Expenditures	6,000	854	2,156	2,212	-	3,844	36%
Net	-	-	855	-	-	(855)	
Cash Balance			1,494,851	1,464,337			

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

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

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

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Sinking	Month	April
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Fund/Department Number	625	Date Updated	5.12.15
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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	282	835	630	-	4,165	17%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	2,045,078	170,275	681,100	683,240	-	1,363,978	33%
Total Revenue	2,050,078	170,557	681,935	683,870	-	1,368,143	33%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	2,045,078	-	-	-	-	2,045,078	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	5,000	282	832	630	-	4,168	17%
Total Expenditures	2,050,078	282	832	630	-	2,049,246	0%
Net	-	170,275	681,103	683,240	-	(681,103)	
Cash Balance			685,758	688,577			

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

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

The purpose of this fund is to 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:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Bond Reserve	Month	April
Fund/Department Number	626	Date Updated	5.12.15

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	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	-	-	2,351	2,356	-	(2,351)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	34,256	-	-	0%
Total Revenue	-	-	2,351	36,612	-	(2,351)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	7,374	7,374	-	-	(7,374)	0%
Total Expenditures	-	7,374	7,374	-	-	(7,374)	0%
Net	-	(7,374)	(5,023)	36,612	-	5,023	
Cash Balance			1,641,654	1,602,288			

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. Maximum reserve requirements have been fully satisfied. A Budget Transfer Form B will be submitted in May for the budget deficit. Previous interest earnings were not transferred out to Water's Operating Fund. These earnings, including April's, were transferred out and will be ongoing in the future.

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Reserve Operations & Maintenance	Month	April
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Fund/Department Number	629	Date Updated	5.12.15
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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	8,500	1,279	4,348	3,122	-	4,152	51%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	154,249	-	150,228	53,507	-	4,021	97%
Total Revenue	162,749	1,279	154,576	56,629	-	8,173	95%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	8,500	1,279	3,145	3,122	-	5,355	37%
Total Expenditures	8,500	1,279	3,145	3,122	-	5,355	37%
Net	154,249	-	151,431	53,507	-	2,818	
Cash Balance			2,235,267	2,085,039			

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 monies has been transferred in to comply with 2015's requirement.

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Repair Insurance	Month	April
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Fund/Department Number	640	Date Updated	5/12/2015
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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	-	-	-	-	-	-	0%
Charges for Services	548,000	51,388	204,150	191,146	-	343,850	37%
Interest Earnings	1,200	881	3,090	2,124	-	(1,890)	258%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	549,200	52,269	207,240	193,269	-	341,960	38%
Expenditures							
Personnel	206,842	11,467	58,824	50,254	-	148,018	28%
Supplies	28,603	3,773	7,427	1,751	-	21,176	26%
Services	281,802	30,852	101,868	42,171	77,250	102,684	64%
Debt Service	28,456	-	-	-	-	28,456	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	545,703	46,092	168,119	94,176	77,250	300,335	45%
Net	3,497	6,177	39,121	99,094	(77,250)	41,625	
Cash Balance			1,547,251	1,464,589			

Staffing			
Full Time	2.20	1.85	-
Part-Time /Seasonal/Temporary	-	-	-
Total	2.20	1.85	-

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

The Sewer Insurance program is funded by a monthly charge on city residents' sewer bills. The city is responsible for the main sewer line; from the main line to the house is the homeowner's responsibility. This program helps residents who have an issue with their lateral that cannot be resolved by a simple clean-out by a plumber, i.e., collapsed line, complete root infiltration, etc. that requires excavation work. The program is set up so that the homeowner pays a \$500.00 deductible toward the cost of the repair and the city pays the rest.

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Works Operations	Month	April
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Fund/Department Number	641	Date Updated	5/13/2015
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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	-	-	-	-	-	-	0%
Charges for Services	35,209,467	2,926,251	11,304,061	10,718,599	-	23,905,406	32%
Interest Earnings	22,000	5,634	18,808	8,537	-	3,192	85%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	88,000	1,362	9,304	24,074	-	78,696	11%
Transfers In	15,000	2,104	5,144	5,142	-	9,856	34%
Total Revenue	35,334,467	2,935,352	11,337,316	10,756,352	-	23,997,151	32%
Expenditures							
Personnel	7,402,560	463,542	2,329,784	2,363,013	-	5,072,776	31%
Supplies	2,154,745	74,512	425,623	490,787	134,315	1,594,807	26%
Services	13,178,782	827,732	3,288,954	3,172,953	1,329,252	8,560,576	35%
Debt Service	585,187	345	159,304	132,919	-	425,883	27%
Capital	-	-	-	-	-	-	0%
Transfers Out	14,875,700	773,536	3,350,231	7,229,640	-	11,525,469	23%
Total Expenditures	38,196,974	2,139,668	9,553,897	13,389,313	1,463,567	27,179,511	29%
Net	(2,862,507)	795,684	1,783,420	(2,632,961)	(1,463,567)	(3,182,360)	
Cash Balance			10,722,127	4,668,511			

Staffing			
Full Time	95.25	84.40	
Part-Time /Seasonal/Temporary	6.62	2.00	
Total	101.87	86.40	-

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

This enterprise fund utilizes monthly fees received from residents and businesses to properly treat, transport, and dispose of generated sewage. Debt service payments are made in accordance with City amortization schedules. Large encumbrances for services contribute to the apparent high percentage of budget used.

Explain Significant Spending on Capital Projects Below:

Capital spending for Sewage works is shown in Fund 642.

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Works Capital	Month	April
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Fund/Department Number	642	Date Updated	5/13/2015
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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	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	39,000	2,036	7,548	7,576	-	31,452	19%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	5,359,000	-	-	4,000,000	-	5,359,000	0%
Total Revenue	5,398,000	2,036	7,548	4,007,576	-	5,390,452	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	36,043	2,254	17,112	33,611	18,931	0	100%
Debt Service	-	-	-	-	-	-	0%
Capital	9,035,667	-	473,590	2,094,824	3,216,207	5,345,870	41%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	9,071,710	2,254	490,702	2,128,435	3,235,138	5,345,870	41%
Net	(3,673,710)	(218)	(483,154)	1,879,141	(3,235,138)	44,582	
Cash Balance			3,268,568	5,923,707			

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 replacement of the Calvert St./Ethanol Lift station, WWTP stand-by power, sewer slip lining and manhole rehab.

Explain Significant Spending on Capital Projects Below:

Year to Date totals spent include: Wastewater Treatment Plant Primary Clarifier rehab \$434,128, Utility vehicle used at WWTP \$13,131, Sewer Dept vehicle \$43,443.

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Works Reserve Operations & Maint.	Month	April
Fund/Department Number	643	Date Updated	5/13/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	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	2,104	7,119	5,142	-	7,881	47%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	235,612	-	256,086	129,964	-	(20,474)	109%
Total Revenue	250,612	2,104	263,205	135,106	-	(12,593)	105%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	15,000	2,104	5,144	5,142	-	9,856	34%
Total Expenditures	15,000	2,104	5,144	5,142	-	9,856	34%
Net	235,612	-	258,061	129,964	-	(22,449)	
Cash Balance			3,678,649	3,422,564			

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. A transfer to this fund was done in February to adjust the balance to stay in compliance.

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Bond 2007	Month	April
Fund/Department Number	647	Date Updated	5/13/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	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	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	2	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	-	-	-	2	-	-	-
Cash Balance	-	-	0	1,143	-	-	-

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

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

This Bond, issued in 2007, is now fully spent. There is no 2015 budget. The \$.14 cash balance needs to be removed so the fund can be fully closed.

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Sinking	Month	April
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Fund/Department Number	649	Date Updated	5/13/2015
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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	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	7,000	1,622	3,334	2,937	-	3,666	48%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	9,281,088	773,536	3,094,145	3,099,676	-	6,186,943	33%
Total Revenue	9,288,088	775,158	3,097,479	3,102,613	-	6,190,609	33%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	2,500	-	1,850	2,100	-	650	74%
Debt Service	9,279,609	-	-	-	-	9,279,609	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	9,282,109	-	1,850	2,100	-	9,280,259	0%
Net	5,979	775,158	3,095,629	3,100,513	-	(3,089,650)	
Cash Balance			3,885,965	3,883,320			

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

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

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

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Debt Service Reserve	Month	April
Fund/Department Number	653	Date Updated	5/13/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	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			7,286,832	7,286,828			

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. The account was fully funded for existing debt in 2013. A reconciliation of the account is done monthly.

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Bond 2010	Month	April
Fund/Department Number	658	Date Updated	5/13/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	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	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	4	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	-	-	-	4	-	-	-
Cash Balance	2		2,219				

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

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

This 2010 bond has been fully spent. There is no 2015 budget. The \$2.05 cash balance needs to be removed so the fund can be closed.

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Bond 2011	Month	April	
Fund/Department Number	659	Date Updated	5/13/2015	

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	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	460	2,653	11,323	-	3,347	44%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,000	460	2,653	11,323	-	3,347	44%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	323,670	615	7,813	300	9,857	306,001	5%
Debt Service	-	-	-	-	-	-	0%
Capital	3,388,168	183,642	1,069,137	1,362,207	514,312	1,804,719	47%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,711,838	184,257	1,076,950	1,362,507	524,169	2,110,719	43%
Net	(3,705,838)	(183,797)	(1,074,297)	(1,351,184)	(524,169)	(2,107,372)	
Cash Balance			525,089	6,497,315			

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, \$1,295,171, Diamond Ave. Trunk Sewer, Phase III \$248,000, St. Joseph River CSO Stabilization \$217,831, Secondary Clarifier Upgrade \$494,141, Wastewater Treatment Plant Digester Upgrade \$5,639,949.

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Bond 2012	Month	April
Fund/Department Number	661	Date Updated	5/13/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	20,000	9,437	33,972	27,353	-	(13,972)	170%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	20,000	9,437	33,972	27,353	-	(13,972)	170%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,000,000	-	-	-	-	1,000,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	15,624,275	81,154	603,586	507,016	3,141,918	11,878,771	24%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	16,624,275	81,154	603,586	507,016	3,141,918	12,878,771	23%
Net	(16,604,275)	(71,717)	(569,614)	(479,663)	(3,141,918)	(12,892,743)	
Cash Balance			16,249,650	17,819,364			

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 included: East Bank Sewer Separation-Phase 4 \$2.6 million, Diamond Ave. Sewer Separation-Phase 3, \$2.6 million, Prairie Avenue Sewer Separation \$404,420, and Southwood Sewer Separation \$899,943. Spending in 2015 has been for Prairie Ave. Sewer Separation \$106,158, Fairfax Sewer \$70,022, East Bank Sewer Separation-Phase 5 \$223,016, Sewer Sensory Control Network \$88,223, Southwood sewer Separation \$8,442, Wastewater Treatment Plant Grit/Screening Improvements \$96,875, and misc other \$2,070.

2015 City of South Bend Monthly Financial Report

Fund/Department Name	2013A Cost of Issuance Fund	Month	April
Fund/Department Number	664	Date Updated	5/13/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	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	9	7	-	(9)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	3	9	7	-	(9)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	-	3	9	7	-	(9)	
Cash Balance			4,490	4,475			

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

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

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

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Century Center	Month	April
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Fund/Department Number	670	Date Updated	5/15/2015
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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	1,313,436	-	656,725	656,725	-	656,711	50%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	3,194,126	208,484	571,393	525,304	-	2,622,733	18%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	25,000	3,054	3,054	26,218	-	21,946	12%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,532,562	211,537	1,231,172	1,208,247	-	3,301,390	27%
Expenditures							
Personnel	2,505,817	158,983	629,350	673,318	-	1,876,467	25%
Supplies	496,646	49,803	138,081	109,843	-	358,565	28%
Services	1,286,148	117,631	440,236	561,465	-	845,912	34%
Debt Service	-	-	-	-	-	-	0%
Capital	243,951	-	-	-	-	243,951	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	4,532,562	326,417	1,207,667	1,344,626	-	3,324,895	27%
Net	-	(114,880)	23,505	(136,379)	-	(23,505)	
Cash Balance			1,217,899	824,044			

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

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

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

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Century Center Capital	Month	April
Fund/Department Number	671	Date Updated	5/15/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	500	22	90	116	-	410	18%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	500	22	90	116	-	410	18%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	41,156	-	41,156	-	-	-	100%
Services	192,000	-	-	-	-	192,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	25,000	-	25,000	-	-	-	100%
Transfers Out	50,000	-	-	-	-	50,000	0%
Total Expenditures	308,156	-	66,156	-	-	242,000	21%
Net	(307,656)	22	(66,066)	116	-	(241,590)	
Cash Balance			1,352,597	1,757,813			

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. SMG contributed a one time amount of \$575,000 to cover capital expenses in August 2013. The remainder of these funds have been appropriated for spending during 2015. \$25,000 was appropriated to help pay for the Wall of Fame in conjunction with the South Bend Alumni Association.

Explain Significant Spending on Capital Projects Below:

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

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Century Center Energy Conservation Debt Svc	Month	April
Fund/Department Number	672	Date Updated	5/15/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
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	50,000	-	-	-	-	50,000	0%
Total Revenue	50,000	-	-	-	-	50,000	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	50,000	-	-	-	-	50,000	0%
Cash Balance	-	-	-	-	-	-	0%

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

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

This fund will handle all revenues and expenditures related to the Century Center Energy Conservation Bond. It will be funded by a transfer from 670.

Explain Significant Spending on Capital Projects Below:

A Qualified Energy Conservation Bond is scheduled to be taken out in April 2015. Approx. \$750,000 of fund from this account will be used as a downpayment on the bond. The actual bond payments will be made with hotel/motel funds through a different fund.

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Central Services	Month	April
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Fund/Department Number	222	Date Updated	5/8/2015
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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	-	-	-	-	-	-	0%
Charges for Services	8,069,157	619,093	2,642,411	2,618,087	-	5,426,746	33%
Interest Earnings	3,400	681	2,597	1,721	-	803	76%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	48,540	3,382	32,305	97,496	-	16,235	67%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	8,121,097	623,157	2,677,314	2,717,304	-	5,443,783	33%
Expenditures							
Personnel	3,099,267	201,623	907,528	882,197	52	2,191,687	29%
Supplies	167,428	25,703	46,736	9,854	31,398	89,295	47%
Services	4,611,385	368,414	1,632,541	1,669,935	2,013,911	964,933	79%
Debt Service	9,155	765	3,038	2,273	630	5,488	40%
Capital	141,157	120,000	120,000	-	20,857	300	100%
Transfers Out	271,850	-	-	-	-	271,850	0%
Total Expenditures	8,300,242	716,505	2,709,842	2,564,259	2,066,848	3,523,553	58%
Net	(179,145)	(93,348)	(32,528)	153,046	(2,066,848)	1,920,231	
Cash Balance			1,504,225	1,656,642			

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. The supply acct. goes up and down, depending on vehicle repairs. In April we had 1,198 vehicle repairs. Average Fuel prices for April is \$1.95 for Unleaded and \$2.08 for Diesel. Budgeted amount per gallon is \$3.45.

Explain Significant Spending on Capital Projects Below:

The capital expenses for 2015 were moved to a new Fund #224 for \$271,850. We are transferring monies out of our cash reserve over to fund 224 to cover our 2015 capital expenses. We had \$120,00 roll over from 2014 to 2015 for capital expenses to converting our garage so we can work on CNG vehicles.

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Central Services Capital	Month	April
Fund/Department Number	224	Date Updated	5/15/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
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	271,850	-	-	-	-	271,850	0%
Total Revenue	271,850	-	-	-	-	271,850	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	271,850	-	-	-	-	271,850	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	271,850	-	-	-	-	271,850	0%
Net	-	-	-	-	-	-	-
Cash Balance	-						

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

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

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

Explain Significant Spending on Capital Projects Below:

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

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Liability Insurance	Month	April
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Fund/Department Number	226	Date Updated	5/11/2015
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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	-	-	-	-	-	-	0%
Charges for Services	1,222,727	104,502	407,589	950,087	-	815,138	33%
Interest Earnings	20,500	3,052	11,231	7,745	-	9,269	55%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	17,000	-	-	37,048	-	17,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,260,227	107,554	418,820	994,880	-	841,407	33%
Expenditures							
Personnel	212,170	15,160	82,512	61,265	-	129,658	39%
Supplies	30,189	3,769	11,892	5,709	8,223	10,074	67%
Services	2,814,432	332,886	907,257	834,351	64,449	1,842,727	35%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,056,791	351,815	1,001,660	901,325	72,672	1,982,459	35%
Net	(1,796,564)	(244,262)	(582,840)	93,555	(72,672)	(1,141,052)	
Cash Balance			5,097,234	5,279,052			

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

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. Personnel expenses are overbudget due to an employee retirement and the resulting payout of vacation, etc. The position has not yet been filled so we are saving some money and expect to be within budget in the next month or two.

Explain Significant Spending on Capital Projects Below:

No capital expenditures are budgeted in 2015.

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Take Home Vehicle Police	Month	April
Fund/Department Number	278	Date Updated	5/11/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	61,100	4,640	21,050	21,230	-	40,050	34%
Interest Earnings	2,000	311	1,069	713	-	931	53%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	61,100	4,640	21,050	21,123	-	40,050	34%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	124,200	9,591	43,169	43,066	-	81,031	35%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	61,100	-	-	-	-	61,100	0%
Services	10,000	-	-	-	-	10,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	71,100	-	-	-	-	71,100	0%
Net	53,100	9,591	43,169	43,066	-	9,931	
Cash Balance			559,181	496,018			

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

Explain Significant Spending on Capital Projects Below:

None

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Self-Funded Employee Benefits	Month	April
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Fund/Department Number	711	Date Updated	5/11/2015
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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	-	-	-	-	-	-	0%
Charges for Services	16,200,000	1,208,102	4,875,231	4,272,610	-	11,324,769	30%
Interest Earnings	23,345	2,597	8,898	8,896	-	14,447	38%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	19,399	11,099	-	(19,399)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	16,223,345	1,210,699	4,903,528	4,292,605	-	11,319,817	30%
Expenditures							
Personnel	4,326	1	3	-	-	4,323	0%
Supplies	21,875	656	1,041	24,473	3,460	17,374	21%
Services	844,520	65,787	271,186	232,472	222,252	351,082	58%
Insurance	15,826,214	1,395,870	4,278,469	4,855,808	43,599	11,504,145	27%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	16,696,935	1,462,313	4,550,699	5,112,753	269,312	11,876,924	29%
Net	(473,590)	(251,614)	352,829	(820,148)	(269,312)	(557,107)	
Cash Balance			4,409,816	4,841,299			

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

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

This fund handles expenses relating to insurance and claims relating to employees: medical, dental, life, flex spending, etc. For the last several years expenses have significantly exceeded revenues (charges to City Departments and employees) so our cash balance has been eroding. This is not sustainable in the long-term and we need to address this situation. For the 2015 Budget, we increased employer and employee contributions significantly, which should help. We are also working with our insurance advisor on some other options.

Explain Significant Spending on Capital Projects Below:

None

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Unemployment Compensation	Month	April
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Fund/Department Number	713	Date Updated	5/15/2015
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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	-	-	-	-	-	-	0%
Charges for Services	225,996	8,473	33,894	34,121	-	192,102	15%
Interest Earnings	800	139	489	386	-	311	61%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	226,796	8,613	34,382	34,508	-	192,414	15%
Expenditures							
Personnel	200,000	6,743	22,762	49,366	-	177,238	11%
Supplies	-	-	-	-	-	-	0%
Services	26,796	566	8,865	2,408	13,200	4,731	82%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	226,796	7,309	31,628	51,774	13,200	181,968	20%
Net	-	1,303	2,754	(17,266)	(13,200)	10,446	
Cash Balance			243,925	242,764			

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. Due to continued favorable claims, the fund will only charge departments at 0.25% unless the claims increase substantially. For the 2015 budget, all outplacement services will be paid through this account. These were paid through the General Fund in previous years, however, due to the nature of outplacement claims, the Unemployment Fund is a more appropriate place from which to pay the costs. The Unemployment Compensation Fund is classified as an Internal Service Fund for financial reporting. Claims continue to be lower than anticipated.

Explain Significant Spending on Capital Projects Below:

None

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Firefighters Pension	Month	April
Fund/Department Number	701	Date Updated	5/14/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	5,207,092	-	-	-	-	5,207,092	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,500	-	872	711	-	3,628	19%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	3,743	3,743	-	-	(3,743)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,211,592	3,743	4,615	711	-	5,206,977	0%
Expenditures							
Personnel	5,661,579	433,045	1,765,627	1,811,019	-	3,895,952	31%
Supplies	200	-	-	-	-	200	0%
Services	4,800	82	284	252	-	4,516	6%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,666,579	433,126	1,765,911	1,811,271	-	3,900,668	31%
Net	(454,987)	(429,383)	(1,761,295)	(1,810,560)	-	1,306,308	
Cash Balance			(1,121,991)	(872,460)			

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

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

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

Explain Significant Spending on Capital Projects Below:

No capital expenditures are purchased through this account.

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Police Pension	Month	April
Fund/Department Number	702	Date Updated	5/8/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	6,350,000	-	-	-	-	6,350,000	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	6,000	-	1,546	1,632	-	4,454	26%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	4,000	-	-	-	-	4,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,360,000	-	1,546	1,632	-	6,358,454	0%
Expenditures							
Personnel	6,827,035	535,061	2,155,121	2,385,741	-	4,671,914	32%
Supplies	800	-	-	-	-	800	0%
Services	4,400	98	196	218	-	4,204	4%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,832,235	535,159	2,155,317	2,385,959	-	4,676,918	32%
Net	(472,235)	(535,159)	(2,153,771)	(2,384,327)	-	1,681,536	
Cash Balance			(1,043,000)	(675,672)			

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

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

The Police Pension fund receives pension relief distributions from the State of Indiana to reimburse the City for pension costs paid and reported in the previous fiscal year. For 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.

2015 City of South Bend Monthly Financial Report

Fund/Department Name	City Cemetery	Month	April
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Fund/Department Number	730	Date Updated	5/13/2015
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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	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	150	16	58	56	-	92	38%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	150	16	58	56	-	92	38%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	20,000	-	-	-	-	20,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	20,000	-	-	-	-	20,000	0%
Net	(19,850)	16	58	56	-	(19,908)	
Cash Balance			28,435	36,990			

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.

2015 City of South Bend Monthly Financial Report

Fund/Department Name	River West Development Area (Airport TIF)	Month	April
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Fund/Department Number	324	Date Updated	5/15/2015
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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	16,433,274	-	-	-	-	16,433,274	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	490,500	292,000	292,000	-	-	198,500	60%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	17,000	3,885	14,061	-	-	2,939	83%
Interest Earnings	99,596	19,118	74,423	35,511	-	25,173	75%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,937,236	29,615	1,572,613	-	-	1,364,623	54%
Transfers In	5,011,000	1,587	4,956,063	1,577	-	54,937	99%
Total Revenue	24,988,606	346,205	6,909,160	37,088	-	18,079,446	28%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	7,713,426	293,857	1,089,929	1,255,188	1,756,645	4,866,852	37%
Debt Service	6,475,484	200,000	3,553,271	1,262,971	-	2,922,213	55%
Capital	33,521,687	92,739	1,641,163	1,851	7,581,729	24,298,795	28%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	47,710,597	586,596	6,284,363	2,520,010	9,338,374	32,087,860	33%
Net	(22,721,991)	(240,391)	624,797	(2,482,922)	(9,338,374)	(14,008,414)	
Cash Balance			32,009,138	22,537,207			

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

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

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

Explain Significant Spending on Capital Projects Below:

Major projects carried out in 2014 were: Renaissance District Phase II; the Studebaker/Oliver Project; and continued Ignition Park South & East acquisitions. In 2015, the major projects thus far approved are: the Bartlett Roundabout, Ignition Park infrastructure, LaSalle Hotel, ND/GE Turbo Project, Nello and Studebaker Environmental.

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Tax Incremental Financing (TIF) - Downtown	Month	April
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Fund/Department Number	420	Date Updated	5/15/2015
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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	-	-	-	200,000	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	11,953	-	-	0%
Interest Earnings	-	-	-	15,800	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	101,134	-	-	0%
Transfers In	-	-	-	2,634	-	-	0%
Total Revenue	-	-	-	331,521	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	175,320	-	-	0%
Debt Service	-	-	-	1,531,010	-	-	0%
Capital	448,696	-	-	15,336	-	448,696	0%
Transfers Out	4,088,473	-	4,088,473	-	-	-	100%
Total Expenditures	4,537,169	-	4,088,473	1,721,666	-	448,696	90%
Net	(4,537,169)	-	(4,088,473)	(1,390,145)	-	(448,696)	
Cash Balance			-	1,214,330			

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

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

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

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - West Washington	Month	April
Fund/Department Number	422	Date Updated	5/15/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	420,000	-	-	-	-	420,000	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	675	2,355	909	-	(355)	118%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	422,000	675	2,355	909	-	419,645	1%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	30,600	7,344	30,294	319	3,366	(3,060)	110%
Debt Service	-	-	-	-	-	-	0%
Capital	730,300	-	-	-	-	730,300	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	760,900	7,344	30,294	319	3,366	727,240	4%
Net	(338,900)	(6,669)	(27,939)	590	(3,366)	(307,595)	
Cash Balance			1,167,810	613,552			

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

Explain Significant Spending on Capital Projects Below:

Major projects committed thus far in 2015 are: City Cemetery Project. Other TIF eligible development projects for this TIF area will be determined by department staff and the Mayor's office as the year progresses.

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Redevelopment Retail & Leighton Plaza	Month	April
Fund/Department Number	425	Date Updated	5/15/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	94	241	135	-	(241)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	189,123	21,272	62,364	55,938	-	126,759	33%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	189,123	21,366	62,605	56,073	-	126,518	33%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	154,716	11,509	45,881	32,660	-	108,835	30%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	6,085	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	154,716	11,509	45,881	38,745	-	108,835	30%
Net	34,407	9,857	16,724	17,328	-	17,683	
Cash Balance			189,251	150,394			

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

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

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

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - Central Medical Service Area	Month	April
Fund/Department Number	426	Date Updated	5/15/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	4,645	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	4,645	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	3,613	-	-	1,534,685	-	3,613	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	166,772	-	-	0%
Transfers Out	2,472,420	-	2,294,533	-	-	177,887	93%
Total Expenditures	2,476,033	-	2,294,533	1,701,457	-	181,500	93%
Net	(2,476,033)	-	(2,294,533)	(1,696,812)	-	(181,500)	
Cash Balance			-	1,535,601			

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

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

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

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	River East Development Area (NE Dev TIF)	Month	April
Fund/Department Number	429	Date Updated	5/15/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	2,342,330	-	-	-	-	2,342,330	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	37,000	2,685	10,571	4,530	-	26,429	29%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	19,357	-	19,357	-	-	-	100%
Transfers In	1,430,966	-	1,430,965	-	-	1	100%
Total Revenue	3,829,653	2,685	1,460,893	4,530	-	2,368,760	38%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	126,044	16,291	51,381	617	64,960	9,703	92%
Debt Service	-	-	-	-	-	-	0%
Capital	7,113,480	-	82,866	-	110,129	6,920,485	3%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	7,239,524	16,291	134,247	617	175,089	6,930,188	4%
Net	(3,409,871)	(13,606)	1,326,646	3,913	(175,089)	(4,561,428)	
Cash Balance			5,883,126	3,012,704			

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

Explain Significant Spending on Capital Projects Below:

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

2015 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - Southside Development #1	Month	April
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Fund/Department Number	430	Date Updated	5/15/2015
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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	2,400,000	-	-	-	-	2,400,000	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	10,000	2,545	9,303	5,038	-	697	93%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,410,000	2,545	9,303	5,038	-	2,400,697	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	580,022	38,892	117,630	111,073	444,288	18,104	97%
Debt Service	-	-	-	-	-	-	0%
Capital	2,262,513	-	443,483	175,868	206,925	1,612,105	29%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,842,535	38,892	561,113	286,941	651,213	1,630,209	43%
Net	(432,535)	(36,347)	(551,810)	(281,903)	(651,213)	770,488	
Cash Balance			4,405,481	3,157,744			

Staffing			
Full Time			
Part-Time /Seasonal/Temporary			
Total			

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

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

Explain Significant Spending on Capital Projects Below:

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

2015 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - Douglas Road	Month	April
Fund/Department Number	435	Date Updated	5/15/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	320,000	-	-	-	-	320,000	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	750	30	261	421	-	489	35%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	320,750	30	261	421	-	320,489	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	4,200	-	-	160	4,200	-	100%
Debt Service	341,189	-	169,620	95,231	-	171,569	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	345,389	-	169,620	95,391	4,200	171,569	50%
Net	(24,639)	30	(169,359)	(94,970)	(4,200)	148,920	
Cash Balance			52,072	199,630			

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

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

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

Explain Significant Spending on Capital Projects Below:

Projects for 2014 include: the Douglas Road Turn Lane.

2015 City of South Bend Monthly Financial Report

Fund/Department Name	River East Residential (NE Res TIF)	Month	April
Fund/Department Number	436	Date Updated	5/15/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	2,599,000	-	-	-	-	2,599,000	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,000	-	1,571	2,028	-	3,429	31%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,604,000	-	1,571	2,028	-	2,602,429	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	3,425,632	-	1,710,589	1,650,718	-	1,715,043	50%
Capital	-	-	-	214,573	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,425,632	-	1,710,589	1,865,291	-	1,715,043	50%
Net	(821,632)	-	(1,709,018)	(1,863,263)	-	887,386	
Cash Balance			(3,515)	690,816			

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. Debt Service is related to the Eddy Street Commons Bonds

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Redevelopment General	Month	April
Fund/Department Number	433	Date Updated	5/15/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	252	6	20	31	-	232	8%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	252	6	20	31	-	232	8%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	6,000	-	-	15,703	-	6,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,000	-	-	15,703	-	6,000	0%
Net	(5,748)	6	20	(15,672)	-	(5,768)	
Cash Balance			10,111	10,077			

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:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Certified Technology Park	Month	April
Fund/Department Number	439	Date Updated	5/15/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,404	2,875	10,184	5,591	-	(5,780)	231%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,404	2,875	10,184	5,591	-	(5,780)	231%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	121	319	-	-	(319)	0%
Debt Service	-	-	-	-	-	-	0%
Capital	5,000,000	405,000	405,000	-	1,359,500	3,235,500	35%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,000,000	405,121	405,319	-	1,359,500	3,235,181	35%
Net	(4,995,596)	(402,246)	(395,135)	5,591	(1,359,500)	(3,240,961)	
Cash Balance			4,625,426	3,688,187			

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

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

Explain Significant Spending on Capital Projects Below:

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

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Airport Urban Enterprise Zone	Month	April
Fund/Department Number	454	Date Updated	5/15/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,500	216	766	571	-	734	51%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,500	216	766	571	-	734	51%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	1,500	216	766	571	-	734	51%
Cash Balance			378,207	376,943			

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:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Blackthorn Operations	Month	April
Fund/Department Number	619	Date Updated	5/15/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,696,879	-	119,238	339,413	-	1,577,641	7%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,696,879	-	119,238	339,413	-	1,577,641	7%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,661,128	-	181,258	243,961	-	1,479,870	11%
Debt Service	-	-	-	-	-	-	0%
Capital	10,578	-	-	-	-	10,578	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,671,706	-	181,258	243,961	-	1,490,448	11%
Net	25,173	-	(62,020)	95,452	-	87,193	
Cash Balance			19,911	191,909			

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

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

Course operations under outside contract with Billy Casper Golf so all expenses except capital are shown under Services to show consistently with Parking Garages and Redevelopment Retail. The course has been sold to a private owner. The sale was completed in February, 2015.

Explain Significant Spending on Capital Projects Below:

Equipment payments

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Redevelopment Bond - Airport Taxable	Month	April
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Fund/Department Number	315	Date Updated	5/15/2015
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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	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,000	594	2,106	1,577	-	2,894	42%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,000	594	2,106	1,577	-	2,894	42%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	5,000	594	1,506	1,577	-	3,494	30%
Total Expenditures	5,000	594	1,506	1,577	-	3,494	30%
Net	-	-	600	-	-	(600)	
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:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Coveleski Debt Service Reserve	Month	April
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Fund/Department Number	317	Date Updated	5/15/2015
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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	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,800	289	1,024	764	-	776	57%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,800	289	1,024	764	-	776	57%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	1,800	289	1,024	764	-	776	57%
Cash Balance			505,927	504,237			

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

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

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

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Redevelopment Bond - Palais Royale	Month	April
Fund/Department Number	328	Date Updated	5/15/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	6,000	993	3,518	2,634	-	2,482	59%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,000	993	3,518	2,634	-	2,482	59%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	6,000	993	2,517	2,634	-	3,483	42%
Total Expenditures	6,000	993	2,517	2,634	-	3,483	42%
Net	-	-	1,001	-	-	(1,001)	
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:

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. Any variance in the trend of interest income will be due to changes in City prevailing interest rates City is able to secure.

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - Southside Development #3	Month	April
Fund/Department Number	432	Date Updated	5/15/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	25,000	3,083	11,564	9,231	-	13,436	46%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	25,000	3,083	11,564	9,231	-	13,436	46%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	203,000	-	201,724	656	-	1,276	99%
Debt Service	488,380	-	357,545	353,950	-	130,835	73%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	691,380	-	559,269	354,606	-	132,111	81%
Net	(666,380)	3,083	(547,705)	(345,375)	-	(118,675)	
Cash Balance			5,955,149	6,623,311			

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.

Explain Significant Spending on Capital Projects Below: